

2020 Designated industrial linear property assessment

Understanding your designated industrial linear assessment notice

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

Published by Alberta Municipal Affairs

Date of publication **January 2021**

© 2021 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
Linear Property Assessment Notice 2020 Assessment Year	6
Assessment Detail Report - Pipeline Property.....	9
Assessment Detail Report – Well Property.....	12
Assessment Detail Report – Electric Power Generation Property.....	15
Assessment Detail Report – Electric Power Property (Transmission and Distribution)	18
Assessment Detail Report – Cable Distribution Undertakings Property.....	21
Assessment Detail Report – Telecommunication Carrier Property	24
Assessment Detail Report – Gas Distribution Property	27
Assessment Detail Report – Railway Property	30

Introduction

This guide is provided to assist your municipality in understanding your 2020 Assessment Year designated industrial (DI) linear property assessment notice for the 2021 tax year and related fields and columns.

The format for the DI linear property assessment notice is the same for all eight property types:

- **Pipeline** (Alberta Energy Regulator (AER), Alberta Utilities Commission (AUC), Canada Energy Regulator ((CER)/Self-Reported)
- **Well**
- **Electric Power Generation**
- **Electric Power Transmission and Distribution**
- **Cable Distribution Undertakings**
- **Telecommunication Carrier**
- **Gas Distribution**
- **Railway**

Although the format is the same for all eight types, the contents of the fields on the assessment notice may show different information.

Consequently, you will need to refer to the [2020 Alberta Linear Property Assessment Minister's Guidelines](#) and [2020 Alberta Railway Property Assessment Minister's Guidelines](#) when reviewing the specific details of your municipality's assessment notice.

The information in this document describes the different fields by corresponding item numbers on the sample notice (pages 5 and 8) as it relates to the individual property type.



**Alberta Municipal Affairs
Linear Property Assessment Notice
Assessment Year YYYY**

**Notice of Assessment Date: DD-MMM-YYYY
Date Sent: DD-MMM-YYYY
Tax Year: YYYY
Vintage: ANNUAL**

(A) TAX JURISDICTION MA ID: 9999

(B) Tax Jurisdiction Name
Address Line 1
Address Line 2
Address Line 3
Address Line 4
Address Line 5

(C) ASSESSEE MA ID: 99999 (D) BA Code: 99999

(E) Assessee Name
Address Line 1
Address Line 2
Address Line 3
Address Line 4
Address Line 5

A COMPLAINT ABOUT AN ASSESSMENT FOR LINEAR 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

THIS DOCUMENT IS ISSUED BY:
ALBERTA MUNICIPAL AFFIARS
ASSESSMENT SERVICES BRANCH
LINEAR PROPERTY ASSESSMENT
15TH FLOOR, COMMERCE PLACE
10115 – 102 STREET
EDMONTON AB T5J 4L4
CANADA
PHONE 780-422-8302

A complaint must contain the information described in section 19 of MRAC*

As per MGA s. 297(1), 297(4) - Linear properties are class 2 non-residential.

SUMMARY INFORMATION

(F) Linear Property	(J) Assessments	(K) Taxable(T)	(L) Exempt(E)	(M) GIPOT(G)[†]
(G) Pipeline (NRL-P)	9,999	9,999		
(G) Well (NRL-W)	9,999	9,999		
(H) AJ Total – AJ Name	9,999	9,999		
(I) TJ Total – TJ Name	9,999	9,999		

The notice has been sent to the assessed person
Note: The municipality is responsible for the tax notice, pursuant to MGA s. 333.

SAMPLE

† GIPOT = Grant in place of taxes

* MRAC = Matters Relating to Assessment Complaints Regulation

†† Electric Power Generation linear property tax code is X but is reported under (T) taxable assessment. (This will show only when EPG property - PGEN - is included)

2020 Designated industrial (DI) linear property assessment notice for 2021 tax year

The DI linear property assessment notice is made up of two parts:

1. A summary listing of the DI linear assessed property for the assessed person in a specified municipality, showing totals by property type (see sample on page 5). An explanation of the fields for this part is listed in the table below.
2. The detailed record of the DI linear assessed property (see sample on page 8). An explanation of the fields for this part is listed on pages 9 to 31.

The following table provides descriptions for items A to M on the sample notice on page 5. In the accompanying package of information this refers to the file "... Summary_Assessment.pdf".

Item #	Column or Field Headings	Description
A	Assessee MA ID	The Alberta Municipal Affairs (MA) assessed person identification number - assigned by the ministry's Stakeholders Information Management System (SIMS).
B	BA Code	The business associate identification number assigned by the Ministry of Energy.
C	Assessee Name	The name of the assessed person or corporation owning/operating the assessed properties.
D	Tax Jurisdiction MA ID	Alberta Municipal Affairs identification number (assigned by SIMS) for the Alberta municipality with the ability to levy property taxes.
E	Tax Jurisdiction Name	The name of the Alberta municipality with the ability to levy property taxes.
F	Linear Property	Field heading – see item G for details.

Item #	Column or Field Headings	Description
G	Type of linear property and code	Lists the type of DI linear property the assessed person or corporation has in this municipality. Eight different property types and codes are possible including: Pipeline (NRL-P), Well (NRL-W), Electric Power Generation (NRL-PGEN), Electric Power (NRL-EPS), Cable Distribution Undertakings (NRL-C), Telecommunication Carrier (NRL-T), Gas Distribution (NRL-GDP) and Railway (NRR-RL).
H	AJ Total – AJ Name	Identifies the Assessment Jurisdiction that corresponds to the assessments displayed under columns J, K, L and M. The assessment jurisdiction is an identified geographic area within a municipality, and every AJ must belong to a municipality for levying property taxes. There may be one or more AJs per municipality.
I	TJ Total – TJ Name	Identifies the municipality for this assessed person or corporation that corresponds to the assessments under columns J, K, L and M.
J	Assessments	The total DI linear property assessments by property type (K+L+M).
K	Taxable (T)	The total taxable DI linear property assessments by property type subject to property taxes by the municipality.
L	Exempt (E)	The total assessment by DI linear property type exempt from taxation as per the <i>Municipal Government Act (MGA)</i> . These properties are assessable but not subject to property taxes by the municipality.
M	GIPOT (G)	The total assessment by DI linear property type that may be subject to a Grant In Place Of Taxes provided by a government body, as per the <i>MGA</i> .



Alberta Municipal Affairs
Linear Property Assessment Notice
Assessment Year YYYY

Notice of Assessment: DD-MMM-YYYY
Date Sent: DD-MMM-YYYY
Tax Year: YYYY
Vintage: ANNUAL

Tax Jurisdiction MA ID: 9999 Tax Jurisdiction Name
Assessment Jurisdiction MA ID: 9999 Assessment Jurisdiction Name
Assessee MA ID: 99999 BA Code: 99999 Assessee Name
Property Type: CBL (NRL-C), ELE (NRL-EPS), EPG (NRL-PGEN), GDP (NRL-GDP), PL (NRL-P), RAIL (NRL-RL), TEL (NRL-T)

As per MGA s. 297(1), 297(4) - Linear properties are class 2 non-residential.

(1) DIPAUID	(2) School Support	(3) Property Description	(4) From Address	(5) To Address	(6) ACC	(7) ACC Description	Schedule A (21)		Schedule B (22)	Schedule C (23)	Schedule D (24)		Assessment (17)					
							(8) n* (Qty)	(9) IC	Cost Factor (10)	Base Cost (11)	AYM Factor (12)	(13) Code	(14) Factor	(15) Code	(16) Factor	Taxable†† (T) (18)	Exempt (E) (19)	GIPOT† (G) (20)

SAMPLES



Alberta Municipal Affairs
Linear Property Assessment Notice
Assessment Year YYYY

Notice of Assessment Date: DD-MMM-YYYY
Date Sent: DD-MMM-YYYY
Tax Year: YYYY
Vintage: ANNUAL

Property Type: Well (NRL-W)

Tax Jurisdiction MA ID: 9999 Tax Jurisdiction Name
Assessment Jurisdiction MA ID: 9999 Assessment Jurisdiction Name
Assessee MA ID: 99999 BA Code: 99999 Assessee Name

As per MGA s. 297(1), 297(4) - Linear properties are class 2 non-residential.

1 DIPAUID	2 School Support	3 Property Description	26 Surface Location	6 ACC	7 ACC Description	Schedule A (21)		Schedule B (22)	Schedule C (23)	Schedule D (24)	Schedule L (25)	Assessment (17)						
						8 n* (Qty)	9 IC	10 Cos t	11 Base Cost	12 AYM Factor	13 Code	14 Factor	15 Code	16 Factor	17 Code	18 Value	19 Taxable (T)	20 Exempt (E)

School Support
U = Undeclared
P = Public
S = Separate

† GIPOT = Grant in place of taxes
†† Electric Power Generation linear property tax code is X but is reported under (T) taxable assessment
(This will show only when Electric Power Generation property – PGEN – is included)

Assessment detail report - pipeline property

Each pipeline detail report begins with a Designated Industrial Property Assessment Unit identification number (DIPAUID), in previous years known as the Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and Property Description. The Property Description consists of the pipeline licence and line number (if available), then followed by the:

- From Address (if applicable) which is formatted as From FAC code/LSD-SEC-TWP-RG-WM, and
- To Address (if applicable) which is formatted To FAC code/LSD-SEC-TWP-RG-WM.

Note: If the pipeline is not registered at the Alberta Energy Regulator (AER), there may not be a “From” or “To” address

IMPORTANT: If a pipeline licence and line crosses a municipal boundary, there will be a new DIPAUID for the remainder of the same property in the next municipality.

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit number assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, the pipeline licence and line number as per the records of the AER or Department of Energy and Resources of Saskatchewan.
4	From Address	The “From” location of the pipeline including FAC code/LSD-SEC-TWP-RG-WM.
5	To Address	The “To” location of the pipeline including FAC code/LSD-SEC-TWP-RG-WM.
6	ACC (Schedule A)	Assessment Classification Code - refer to sections 4.003 and 4.006 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.

Item #	Column or Field Headings	Description
7	ACC Description (Schedule A)	Description of the ACC - refer to sections 4.003 and 4.006 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Length of pipeline – refer to section 4.007 and table 4.03 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
9	IC (Schedule A)	Not applicable for this DI linear property type.
10	Cost Factor (Schedule A)	Not applicable for this DI linear property type.
11	Base Cost (Schedule A)	Defined in section 1.001(j) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . Also refer to table 4.03.
12	AYM Factor (Schedule B)	Defined in section 1.001(g) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factor can be found in table 1.01.
13	Code (Schedule C)	Refer to section 1.003 and table 4.03A of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
14	Factor (Schedule C)	Defined in section 1.001(n) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factor can be found in table 4.03A.
15	Code (Schedule D)	If applicable, defined in section 1.001(o) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The codes can be found in table 4.04, and no code will be displayed if not applicable.
16	Factor (Schedule D)	If applicable, description in section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> and the factor can be found in table 4.04. The factor will be 1.000 if not applicable.
17	Assessment	The assessment for the individual DI linear property.
18	Taxable (T)	The taxable assessment for the individual DI linear property.

Item #	Column or Field Headings	Description
19	Exempt (E)	The assessment for the individual DI linear property exempt from taxation.
20	GIPOT (G)	The DI linear property assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual DI linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment detail report – well property

Each well detail report begins with a Designated Industrial Property Assessment Unit identification number (DIPAUID), which was in previous years as the Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and the Property Description. The Property Description is the well licence number, then followed by the:

- From Address which is formatted as the surface location of the well licence in LSD-SEC-TWP-RG-WM.

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit number assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	The licence number as per the records of the Alberta Energy Regulator (AER) or Department of Energy and Resources of Saskatchewan.
4	From Address	Not applicable to this DI property type.
5	To Address	Not applicable to this DI property type
6	ACC (Schedule A)	Assessment Classification Code - refer to sections 4.003 and 4.008 and tables 4.07, 4.08 and 4.085 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 4.003 and 4.008 and tables 4.07, 4.08 and 4.085 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Depth in metres – refer to section 4.009 and table 4.09 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . For wells located in the City of Lloydminster, Saskatchewan, refer to section 4.009A.
9	IC (Schedule A)	Not applicable for this DI linear property type.

Item #	Column or Field Headings	Description
10	Cost Factor (Schedule A)	Not applicable for this DI linear property type.
11	Base Cost (Schedule A)	Defined in section 1.001(j) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . Also refer to table 4.09.
12	AYM Factor (Schedule B)	Defined in section 1.001(g) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> , the factor can be found in table 1.01.
13	Code (Schedule C)	Refer to section 1.003 and table 4.09A of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
14	Factor (Schedule C)	Defined in section 1.001(n) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factor can be found in table 4.09A.
15	Code (Schedule D)	Refer to section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> , tables 4.10, 4.11, 4.12, and 4.13 - NOTE THE CODE IS DISPLAYED AS: T - FOR TABLE, TABLE NUMBER/APPLICABLE CODE. Example: T4.12/3F means table 4.12, code 3F, for a schedule D factor of 0.100.
16	Factor (Schedule D)	Defined in section 1.001(o) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in tables 4.10, 4.11, 4.12, and 4.13.
17	Assessment	The assessment for the individual DI linear property.
18	Taxable (T)	The taxable assessment for the individual DI linear property.
19	Exempt (E)	The assessment for the individual DI linear property exempt from taxation.
20	GIPOT (G)	The DI linear property assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual DI linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Item #	Column or Field Headings	Description
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
25	Schedule L	See Description of Schedules – section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
26	Surface Location	Surface location of the well licence in LSD-SEC-TWP-RG-WM.
27	Code (Schedule L)	Description in section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The codes can be found in tables 4.14 and 4.15.
28	Value (Schedule L)	Description in section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The values can be found in tables 4.14 and 4.15.

Assessment detail report – electric power generation property

Each electric power generation detail report begins with a Designated Industrial Property Assessment Unit identification number (DIPAUID), which was in previous years as the Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and the Property Description as provided by the assessed person, then followed by the:

- 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).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit number assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refer to section 2.002 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 2.002 of the <i>2020 Alberta Linear Property Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Not applicable to this DI linear property type
9	IC (Schedule A)	Defined in section 1.001(s) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Item #	Column or Field Headings	Description
10	Cost Factor (Schedule A)	Based on the year built, see table 2.02 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for the factors.
11	Base Cost (Schedule A)	Defined in section 1.001(j) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
12	AYM Factor (Schedule B)	Defined in section 1.001(g) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factor can be found in table 1.01.
13	Code (Schedule C)	Refer to section 2.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> , table 2.01 for reference to appropriate table – NOTE: THE CODE IS DISPLAYED AS T - FOR TABLE, TABLE NUMBER/CHRONOLOGICAL AGE. Example: T2.05/>12 means table 2.05, chronological age >12 for a schedule C factor of 0.200.
14	Factor (Schedule C)	Defined in section 1.001(n) and 2.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The appropriate table for the factor can be found in table 2.01.
15	Code (Schedule D)	See section 2.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
16	Factor (Schedule D)	Defined in section 1.001(o) and see section 2.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 2.01
17	Assessment	The assessment for the individual DI linear property.
18	Taxable (T)	The taxable assessment for the individual DI linear property.
19	Exempt (E)	The assessment for the individual DI linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual DI linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Item #	Column or Field Headings	Description
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment detail report – electric power property (transmission and distribution)

Each electric power property detail report begins with a Designated Industrial Property Assessment Unit identification number (DIPAUID), which was in previous years as the Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and the Property Description as provided by the assessed person, then followed by the:

- From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available), and
- To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit number assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refer to section 2.002 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 2.002 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined as per table 2.01 (Notes) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
9	IC (Schedule A)	Defined in section 1.001(s) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Item #	Column or Field Headings	Description
10	Cost Factor (Schedule A)	Based on the year built, see table 2.02 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for the factors.
11	Base Cost (Schedule A)	Defined in section 1.001(j) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
12	AYM Factor (Schedule B)	Defined in section 1.001(g) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 1.01.
13	Code (Schedule C)	Refer to section 2.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> , table 2.01 for reference to appropriate table. NOTE: THE CODE IS DISPLAYED AS: T - FOR TABLE, TABLE NUMBER / Chronological Age. Example: T2.03/12 means table 2.03, chronological age 12 for a schedule C Factor of 0.570.
14	Factor (Schedule C)	Defined in sections 1.001(n) and 2.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The appropriate table for the factor can be found in table 2.01.
15	Code (Schedule D)	See section 2.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
16	Factor (Schedule D)	The factors can be found in table 2.01 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
17	Assessment	The assessment for the individual DI linear property.
18	Taxable (T)	The taxable assessment for the individual DI linear property.
19	Exempt (E)	The assessment for the individual DI linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual DI linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Item #	Column or Field Headings	Description
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment detail report – cable distribution undertakings property

Each cable distribution undertakings detail report starts with a Designated Industrial Property Assessment Unit identification number (DIPAUID), which was in previous years as the Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and the Property Description as provided by the assessed person, then followed by the:

- From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available), and
- To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit number assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refer to section 3.002 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 3.002 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined as per section 3.000 and table 3.01 (described in the column Characteristics and Specifications, where applicable) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Item #	Column or Field Headings	Description
9	IC (Schedule A)	If applicable, defined in section 1.001(s) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
10	Cost Factor (Schedule A)	Based on the year built, see table 3.02 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for factors.
11	Base Cost (Schedule A)	Defined in section 1.001(j) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> , also refer to table 3.01.
12	AYM Factor (Schedule B)	Defined in section 1.001(g) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 1.01.
13	Code (Schedule C)	Refer to section 3.000 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> and table 3.01 for reference to the appropriate table.
14	Factor (Schedule C)	Defined in section 1.001(n) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factor can be found in table 3.01A.
15	Code (Schedule D)	See section 3.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
16	Factor (Schedule D)	Defined in section 1.001(o) and see section 3.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 3.01 or table 3.03, if applicable.
17	Assessment	The assessment for the individual DI linear property.
18	Taxable (T)	The taxable assessment for the individual DI linear property.
19	Exempt (E)	The assessment for the individual DI linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual DI linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Item #	Column or Field Headings	Description
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment detail report – telecommunication carrier property

Each telecommunication carrier detail report starts with a Designated Industrial Property Assessment Unit identification number (DIPAUID) which was in previous years as the Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and the Property Description as provided by the assessed person, then followed by the:

- From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available), and
- To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit number assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refer to section 3.002 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 3.002 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined as per section 3.000 and table 3.01 (described in the column Characteristics and Specifications, where applicable) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Item #	Column or Field Headings	Description
9	IC (Schedule A)	If applicable, defined in section 1.001(s) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
10	Cost Factor (Schedule A)	Based on the year built, see table 3.05 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for the factors.
11	Base Cost (Schedule A)	Defined in section 1.001(j) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 3.04.
12	AYM Factor (Schedule B)	Defined in section 1.001(g) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 1.01.
13	Code (Schedule C)	Refer to section 3.000 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> and table 3.04 for reference to the appropriate table.
14	Factor (Schedule C)	Defined in section 1.001(n) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 3.04A.
15	Code (Schedule D)	See section 3.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
16	Factor (Schedule D)	Defined in section 1.001(o) and see section 3.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 3.06.
17	Assessment	The assessment for the individual DI linear property.
18	Taxable (T)	The taxable assessment for the individual DI linear property.
19	Exempt (E)	The assessment for the individual DI linear property exempt from taxation.
20	GIPO (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual DI linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Item #	Column or Field Headings	Description
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment detail report – gas distribution property

Each gas distribution detail report starts with a Designated Industrial Property Assessment Unit identification number (DIPAUID) which was in previous years as the Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and Property Description as provided by the assessed person, then followed by the:

- From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available), and
- To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit number assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refers to section 4.003 and table 4.03 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 4.003 and table 4.03 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined in table 4.03 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
9	IC (Schedule A)	Not applicable to this property type.

Item #	Column or Field Headings	Description
10	Cost Factor (Schedule A)	Not applicable to this property type.
11	Base Cost (Schedule A)	Defined in section 1.001(j) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
12	AYM Factor (Schedule B)	Defined in section 1.001(g) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 1.01.
13	Code (Schedule C)	Refer to section 1.003 and table 4.03A of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
14	Factor (Schedule C)	Defined in section 1.001(n) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 4.03A.
15	Code (Schedule D)	Defined in section 1.001(o) of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . See table 4.03 for reference to the appropriate table.
16	Factor (Schedule D)	Described in section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 4.03.
17	Assessment	The assessment for the individual DI linear property.
18	Taxable (T)	The taxable assessment for the individual DI linear property.
19	Exempt (E)	The assessment for the individual DI linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual DI linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Item #	Column or Field Headings	Description
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2020 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment detail report – railway

Each railway detail report starts with a Designated Industrial Property Assessment Unit identification number (DIPAUID), followed by the School Support and Property Description as provided by the assessed person, then followed by the:

- From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available), and
- To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit number assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refers to section 2.001 and table 2.001A of the <i>2020 Alberta Railway Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 2.001 and table 2.001A of the <i>2020 Alberta Railway Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined in table 2.001A of the <i>2020 Alberta Railway Assessment Minister's Guidelines</i> .
9	IC (Schedule A)	Not applicable to this DI property type.
10	Cost Factor (Schedule A)	Not applicable to this DI property type.

Item #	Column or Field Headings	Description
11	Base Cost (Schedule A)	Defined in section 1.001(g) of the <i>2020 Alberta Railway Assessment Minister's Guidelines</i> .
12	AYM Factor (Schedule B)	Defined in section 1.001(e) of the <i>2020 Alberta Railway Assessment Minister's Guidelines</i> . The factors can be found in table 3.000 and table 3.001
13	Code (Schedule C)	Refer to section 4.000 and table 4.001 or table 4.002 of the <i>2020 Alberta Railway Assessment Minister's Guidelines</i> .
14	Factor (Schedule C)	Description in section 1.003(c) of the <i>2020 Alberta Railway Assessment Minister's Guidelines</i> . The factors can be found in Section 4.000 and table 4.001 or table 4.002.
15	Code (Schedule D)	Not applicable to this DI property type.
16	Factor (Schedule D)	Not applicable to this DI property type
17	Assessment	The assessment for the individual DI linear property.
18	Taxable (T)	The taxable assessment for the individual DI linear property.
19	Exempt (E)	The assessment for the individual DI linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual DI linear property.
21	Schedule A	See Description of Schedules - section 2.001 of the <i>2020 Alberta Railway Assessment Minister's Guidelines</i> .
22	Schedule B	See Description of Schedules - section 2.001 of the <i>2020 Alberta Railway Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 2.001 of the <i>2020 Alberta Railway Assessment Minister's Guidelines</i> .
24	Schedule D	Not applicable to this DI property type.