

2019 Assessment Year Request for Information
Reference Guide
Designated Industrial Linear Property – Railway (RL)

Contents

Designated Industrial Linear Property Operator’s Responsibility / Purpose of the 2019 Assessment Year Request for Information	1
2019 AY Request for Information Return Declaration Form	1
Supplementary Assessment for 2019 Tax Year	1
Terminology.....	1
Terms and Definitions	2
General Information	3
What information must you report in the inventory file?	3
What do you include with your 2019 AY RFI Return and what records do you keep?	3
Filing your 2019 AY RFI Return.....	3
What happens to your 2019 AY RFI Return after the assessor receives it?	4
What are the consequences of not filing a 2019 AY RFI Return by November 13, 2019?	4
Getting Started	6
Instructions for Reporting Operator Details on Sheet 1 (Oper)	7
Table 1 – Operator Identification.....	7
Instructions for Reporting Railway Property in “Alberta” on Sheet 2 (TFAC)	8
Table 2 – Railway in “Alberta”	8
Appendix - Common Reporting Instructions	11
Record Transaction (Trx).....	11
Location – Address.....	11

Designated Industrial Linear Property Operator's Responsibility / Purpose of the 2019 Assessment Year Request for Information

Under sections 292, 294 and 295(1) of the *Municipal Government Act* and sections 238, 240, and 241(1) of *The Lloydminster Charter*, all designated industrial linear property operators in the Province of Alberta and the City of Lloydminster, Saskatchewan are required to provide a report relating to the designated industrial linear property when requested by the assessor.

The 2019 Assessment Year Request for Information (2019 AY RFI) Reference Guide provides the required steps for the operators of to prepare a fully compliant 2019 AY RFI Return.

The 2019 AY RFI and other material provide direction and explain the circumstances you will need to update/modify the enclosed pre-populated 2019 AY RFI Excel file (***Company Number_RFI_SELF_REPORTED_RL_2019.xls***). The 2019 AY RFI provides direction and explains the circumstances under which you are required to send copies of other documents as part of your 2019 AY RFI Return.

You must report all information and provide all documentation requested in the 2019 AY RFI by Wednesday, November 13, 2019 to accurately report the linear railway property inventory you own as of October 31, 2019.

2019 AY Request for Information Return Declaration Form

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

Supplementary Assessment for 2019 Tax Year

Please review the "Supplementary Assessment for Designated Industrial Linear Property" documented in this communication package.

Terminology

'Plain language' and industry-familiar terminologies have been used in the 2019 AY RFI whenever possible. The 2019 AY RFI is a legal document that deals with technically complex subjects. Review the following "Terms and Definitions" section for the meaning of key words used in the 2019 AY RFI. Also, review the Appendix for expanded reporting instructions for common inventory file elements and cross-references between industry-familiar terminologies and that used in the 2019 AY RFI.

Terms and Definitions

In the 2019 Assessment Year Request for Information (2019 AY RFI) for Operators of Railway Property:

- (a) **2019 AY RFI Return** means a complete inventory file (including locations and any supporting GIS files) submitted to the assessor in response to the 2019 AY RFI.
- (b) **Abandoned rail means** the track hasn't been used for the operation for the assessment year during November 1, 2018 to October 31, 2019.
- (c) **Alberta** means the Province of Alberta and the City of Lloydminster, Saskatchewan.
- (d) **allocation area** means the administrative areas defined by the assessor to determine in which municipality the designated industrial linear property is located.
- (e) **assessment year** has the meaning given to it in the Regulation.
- (f) **assessor** has the meaning given to it in section 284(1)(d) of the *Municipal Government Act* or section 228(1)(e) of *The Lloydminster Charter*.
- (g) **ATS** means Alberta Township System legal land parcel (un-subdivided).
- (h) **designated industrial property** has the meaning given in s284(f.01) of the *Municipal Government Act*
- (i) **Geographic Information System (GIS)** means a map-based application such as MapInfo, ESRI or Intergraph and the application's associated spatial data (example: line work style, symbols and geometries).
- (j) **inventory file** means the Microsoft Excel file prescribed and pre-populated by the assessor in the 2019 AY RFI or a supporting GIS file containing the same information or a combination of the two.
- (k) **linear property** has the meaning given to it in section 284(1)(k) of the *Municipal Government Act* and the *Matters Relating to Assessment and Taxation Regulation (AR 203/2017)*; or section 228(1)(n) of *The Lloydminster Charter* and *Matters Relating to Assessment and Taxation (AR 220/2004)*.
- (l) **operator** has the meaning given to it in section 284(1)(p) of the *Municipal Government Act* and the *Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2017)*; or section 228(1)(w) of *The Lloydminster Charter* and *Matters Relating to Assessment and Taxation (AR 220/2004)*.
- (m) **regulation** means the *Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2017)* in the Province of Alberta, or *and Matters Relating to Assessment and Taxation (AR 220/2004)* in the City of Lloydminster.
- (n) **request for information (RFI)** means the requested information referred to in section 295(1) of the *Municipal Government Act* or section 238(3) of *The Lloydminster Charter*, and the information requested by the assessor pursuant to sections 294(1) and 295(1) of the *Municipal Government Act* or sections 240(1) and 241(1) of *The Lloydminster Charter*.
- (o) **Supplementary Assessments** as referenced in section 313 of the *Municipal Government Act*.

General Information

What information must you report in the inventory file?

You must report all of the information requested in the 2019 AY RFI, and provide copies of supporting documents where requested. The 2019 AY RFI provides detailed instructions to assist you to prepare a fully compliant 2019 AY RFI Return.

If you own any railway property in Alberta as of October 31, 2019 and have changed the inventory (class, traffic, abandoned, quantity of inventory new, purchased, sold, decommissioned, removed) which has been pre-populated on the 2019 AY RFI Excel file, you must complete and submit an inventory file as your 2019 AY RFI Return.

To get you started, your current designated industrial linear property inventory has been pre-populated in your 2019 AY RFI Excel file with the best information known to the assessor. If:

- the pre-populated information is correct and you have no changes, then submit the Excel file as your 2019 AY RFI Return to the Provincial Assessor. For further instructions, please go to section “Filing your 2019 AY RFI Return” in this document.
- the pre-populated information is incorrect or otherwise deficient or inaccurate, you must update the pre-populated information with additions, deletions and changes as required, to reflect your inventory as of October 31, 2019. **This will assist the assessor in determining if the inventory is designated industrial linear property or not.**

Publications that may assist you are:

- a. *Municipal Government Act,*
- b. *Freedom of Information and Protection of Privacy Act,*
- c. *Matters Relating to Assessment and Taxation Regulations*
- d. *Matters Relating to Assessment Complaints Regulation.*

All may be purchased 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.

What do you include with your 2019 AY RFI Return and what records do you keep?

Unless specifically requested in the 2019 AY RFI, documentation to support reported inventory details does not have to be filed with the 2019 AY RFI Return. The operator should retain all supporting documents until at least November 13, 2023 in case the assessor requests them for verification of the 2019 AY RFI Return.

Filing your 2019 AY RFI Return

Submit your 2019 AY RFI Return to the assessor no later than November 13, 2019.

2019 AY RFI Returns may be e-mailed to ma.alpasmal@gov.ab.ca

2019 AY RFI Returns may be mailed, couriered or hand delivered to:

Provincial Assessor
Assessment Services Branch
Municipal Affairs
15th Floor, Commerce Place
10155 102 St NW
Edmonton AB T5J 4L4
Canada

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*.

It is your statutory duty (per section 295 of the *Municipal Government Act* and section 241 of *The Lloydminster Charter*) to ensure that the 2019 AY RFI Return is complete and accurate as the information contained therein will be relied upon by the assessor for the 2020 tax year.

What happens to your 2019 AY RFI Return after the assessor receives it?

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 designated industrial linear property assessment for property taxation in 2020, and where applicable, the 2019 tax year Supplementary Assessment.

Depending on the municipality the designated industrial 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.

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

You will not be compliant if your 2019 AY RFI Return is not received 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 designated industrial 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 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*.

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

Getting Started

Please open your 2019 AY RFI Excel file which has been pre-populated with the best information known to the assessor. The 2019 AY RFI PDF document provides the detailed instructions on how to report your inventory **in the Province of Alberta and the City of Lloydminster, Saskatchewan** as of October 31, 2019.

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

- a. Joanne Fortin at Joanne.Fortin@gov.ab.ca or 780-641-9638
- b. David Imrie at David.Imrie@gov.ab.ca or 780-427-1688
- c. Brenda Therrien at Brenda.Therrien@gov.ab.ca or 780-422-8357

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.alpasmail@gov.ab.ca

When reporting information, please be sure to include current contact information relating to your company:

- a. contact name,
- b. legal company name,
- c. phone number,
- d. e-mail address,
- e. mailing address and
- f. a current letter of authority is to be represented by an agent, regarding property assessment and taxation matters

Open the Pre-Populated 2019 AY RFI Inventory File**(Company Number_RFI_SELF_REPORTED_RL_2019.xls)****Instructions for Reporting Operator Details on Sheet 1 (Oper)**

Sheet 1 (Oper) captures information about the operators/owners of railway property and the Canada Post mailing address for the assessment notice.

Sheet 1 (Oper) has been pre-populated with the best information known to the assessor. All operators/owners of railway property must input the information that is required in Sheet 1 (Oper) as of October 31, 2019. The instructions are as follows:

Table 1 – Operator Identification

Row	Label	Reporting Instructions
Note: The information in rows 1 and 2 are for the assessor's use only and do not need to be reviewed or updated by the operator.		
Operator (row 3)		
3	AsseName	Enter the full legal name of the operator/owner (individual or corporation). If the operator is a corporation, enter the name as recorded on the incorporation documents.
Person accountable for the 2019 AY RFI (rows 4 and 5)		
4	RfiActName	Enter the name of the individual in the operator/owner's organization who is accountable for the completeness and correctness of the information submitted to the assessor. This individual must be an officer or executive of the organization.
5	RfiActTitle	Enter the title of the accountable person.
Contact person for the 2019 AY RFI (rows 6 and 7)		
6	RfiContactName	Enter the full name of the individual who will act as the first point of contact if the assessor has questions about the 2019 AY RFI Return.
7	RfiContactTel	Enter the daytime business telephone number (including area code and country code if applicable) for the contact person.
Assessment notice mailing address (rows 8 through 15). The address must be inside the operator's organization and must follow Canada Post address standards per www.canadapost.ca/tools/pg/manual/PGaddress-e.asp .		
8	Addr1	Enter the first line of the mailing address.
9	Addr2	Enter the second line of the mailing address.
10	Addr3	Enter the third line of the mailing address.
11	Addr4	Enter the fourth line of the mailing address.
12	Muni	Enter the Canada Post municipality.
13	PrSt	Enter the two-character Canada Post code for the province or state.
14	PcZip	Enter the postal code (6) or zip code (5 or 5+4 format).
15	Cntry	Enter the full name of the country. Enter USA for the United States of America.

Instructions for Reporting Railway Property in “Alberta” on Sheet 2 (TFAC)

Sheet 2 (TFAC) Railway inventory identification, Class, Traffic, length and location information is required to complete the 2019 AY RFI report for Railway Property.

This location information can also be reported on a supporting GIS file. The supporting GIS file must be a geographic or projected MapInfo or ESRI (shape) file. Complete metadata (datum, projection, false easting, false northing and scale reduction factor) must be provided. **Report only the geographic locations of the railway property in a GIS file.**

- If you are choosing to report railway property location on a supporting GIS file, complete Sheet 2 (TFAC) of your 2019 AY RFI inventory file (Col F through K) per the instructions below, but leave the Location - Allocation Area columns (C through E) and Location – Address columns (L through AI) blank; and
- The supporting GIS file must have an AsselInventID for each GIS record.

Note: The 2019 AY RFI inventory file (including the supporting GIS file) allows the operator to report up to four address schemes to describe the location of inventory; at least one **must** be reported.

Table 2 – Railway in “Alberta”

Col	Label	Reporting Instructions
Note: The information in columns A and B is for the assessor’s use only and does not need to be reviewed or updated by the operator.		
Location - Allocation Area (columns C through E)		
Codes from Table 4 starting on Page 10 of 2019 Allocation Area Guide		
C	TaxJurID	Municipality code. Code from column 3 , Table 4.
D	AsmntJurID	Assessment jurisdiction code. Code from column 4 , Table 4.
E	AAName	Allocation area name. Code from column 1 , Table 4.
Inventory Details (columns F through K)		
F	RecType	Enter RAIL
G	Class	Enter “A” for “Railway located within Railway Right of way.” Enter “B” for “Railway located outside of Railway Right of Way”
H	AsselInventID	Enter the code used by the operator to uniquely identify the inventory (up to 150 characters). This may include municipality roll numbers, lease number or line identification.
I	AsselInventName	Enter the name or description (example: type of inventory, function) used by the operator to uniquely identify the inventory (up to 150 characters).
J	Length	In kilometres.
K	Traffic	If you entered “A” in Column G “Class”, please go to 2018 Alberta Railway Assessment Minister’s Guidelines Table 4.001 on Page 3 to find the appropriate Traffic Codes (Enter the corresponding code 1 through 8).

Table 2 – Railway in “Alberta”

Col	Label	Reporting Instructions
		If you entered “B: in Column G “Class”, please go to the 2018 Alberta Railway Assessment Minister’s Guidelines Table 4.002 on Page 3 to find the appropriate Description Codes (Enter the corresponding code 1B or 2B).
Location - Address (columns L through AI) – Enter the address that best describes where the inventory resides within the municipality (where it runs from and to). Report all applicable address formats. The information in columns L through AI must be identical for all inventories that reside on the same parcel.		
See Appendix for further instructions on Location-Address.		
<i>From Alberta Township System legal land parcel (columns L through Q)</i>		
L	FrQS	Quarter section. Enter NE, NW, SE, SW or leave blank.
M	FrLSD	Legal subdivision. Enter 01 to 16 or leave blank.
N	FrSec	Section. Enter 01 to 36 .
O	FrTwp	Township. Enter 001 to 126 .
P	FrRge	Range. Enter 01 to 30 .
Q	FrMer	Meridian. Enter 3 to 6 .
<i>Subdivided parcel (columns R through T)</i>		
R	FrP	Plan.
S	FrB	Block.
T	FrL	Lot.
<i>From Municipal address (column U)</i>		
U	FrMuniAddr	Municipal (or “street”) address.
<i>Geographic coordinates (columns V and W)</i>		
V	FrNAD83Lat	NAD83 latitude. Enter 49.000000 to 60.000000 (approximate range)
W	FrNAD83Long	NAD83 longitude. Enter -110.000000 to -120.000000 (approximate range)
<i>To Alberta Township System legal land parcel (columns X through AC)</i>		
X	ToQS	Quarter section. Enter NE, NW, SE, SW or leave blank.
Y	ToLSD	Legal subdivision. Enter 01 to 16 or leave blank.
Z	ToSec	Section. Enter 01 to 36 .
AA	ToTwp	Township. Enter 001 to 126 .
AB	ToRge	Range. Enter 01 to 30 .
AC	ToMer	Meridian. Enter 3 to 6 .
<i>To Subdivided parcel (columns AD through AF)</i>		
AD	ToP	Plan.
AE	ToB	Block.
AF	ToL	Lot.
<i>To Municipal address (column AG)</i>		
AG	ToMuniAddr	Municipal (or “street”) address.

<i>To Geographic coordinates (columns AH and AI)</i>		
AH	ToNAD83Lat	NAD83 latitude. Enter 49.000000 to 60.000000 (approximate range)
AI	ToNAD83Long	NAD83 longitude. Enter -110.000000 to -120.000000 (approximate range)
AJ	Factor (Schedule E)	<p>Supplementary Month and Factor. This is based on the month when the facility became assessable see 2018 Alberta Railway Property Minister's Guidelines Table 5.01 on page 4. Please enter the appropriate month that the rail became operational.</p> <p>For further details on when a supplementary assessment may occur please see the "Supplementary Assessment for Designated Industrial Property" documents included in this 2019 AY RFI package.</p>

Appendix - Common Reporting Instructions

Record Transaction (Trx)

The 2019 AY RFI inventory file is pre-populated with the best information known to the assessor. You must change the information as necessary to accurately reflect the inventory that you own as of October 31, 2019. The Trx column allows you to flag the records you have changed. Enter:

- **A** for new records (these records did not exist on the pre-populated inventory file); or
- **C** for changed records (these records are on the pre-populated inventory file, but the content is now different); or
- **D** for records that are no longer applicable as of October 31, 2019 (these records are on the pre-populated inventory file, but should not be used for the 2019 assessment year); or
- Leave the column blank if the entire record is identical (no changes) to the pre-populated inventory file.

Location – Address

The 2019 AY RFI inventory file uses four address schemes to describe the location of inventory. Report all applicable (or available) addresses. At least one of the “location – address” schemes **must** be reported.

1. *Alberta Township System legal land parcel (un-subdivided)* – The default address scheme for rural Alberta, it has six components:
 - a. Quarter section (QS) – Enter **NE, NW, SE, SW** or leave blank. Blank is valid when the exact location in the section is unknown or an LSD is specified instead.
 - b. Legal subdivision (LSD) – Enter **01 to 16** or leave blank. Blank is valid when the exact location in the section is unknown or a QS is specified instead.
 - c. Section (S) – Enter **01 to 36**. This is a mandatory ATS address field. Include the leading zeroes (example: 06, not 6).
 - d. Township (T) – Enter **001 to 126**. This is a mandatory ATS address field. Include the leading zeroes (example: 002, not 2).
 - e. Range (R) – Enter **01 to 30**. This is a mandatory ATS address field. Include the leading zeroes (example: 01, not 1).
 - f. Meridian (M) – Enter **3 to 6** (4, 5 or 6 in Alberta, 3 in Lloydminster, Saskatchewan). This is a mandatory ATS address field.
2. *Subdivided parcel* – The default address scheme for urban Alberta, it has three components: plan, block and lot. Subdivided parcels always have a plan number, but the block or lot or both may be unassigned.
3. *Municipal address* – A secondary address scheme for larger urban centres and counties. Although a municipal address can be structured with three or more components, the 2019 AY RFI inventory file only needs the concatenated values in this column. Do not use Canada Post mailing addresses. Although they may share components and component values, they are not the same.

4. *Geographic coordinates* – The universal address scheme for all of Alberta, it has two components: latitude and longitude.
 - a. NAD83 latitude. Enter decimal degrees from **49.000000** to **60.000000** (approximate range). Report up to six decimal points.
 - b. NAD83 longitude. Enter decimal degrees from **-110.000000** to **-120.000000** (approximate range). Report up to six decimal points.