

# Designated industrial property

## 2023 Tax year supplementary assessment

### Land, buildings, structures, and machinery and equipment

Information from the 2023 Assessment Year Request for Information (RFI) may be used to prepare a 2023 Tax Year supplementary assessment notice for your Designated Industrial Property. 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 2023 Tax Year Supplementary Bylaw:

Municipality Number	Municipality Name	Municipality Number	Municipality Name
3	City of Airdrie	217	City of Medicine Hat
14	Town of Barrhead	238	Town of Okotoks
19	City of Beaumont	239	Town of Olds
31	Town of Blackfalds	264	Town of Redcliff
35	Town of Bonnyville	272	Village of Rosemary
46	City of Calgary	291	City of Spruce Grove
48	City of Camrose	292	City of St. Albert
50	Town of Canmore	293	Town of St. Paul
69	Town of Coaldale	301	Town of Stony Plain
70	Town of Cochrane	302	Strathcona County
86	Town of Devon	303	Town of Strathmore
88	Town of Didsbury	305	Sturgeon County
98	City of Edmonton	311	Town of Taber
117	City of Fort Saskatchewan	329	County of Vermilion River
132	City of Grande Prairie	334	Vulcan County
148	Town of High River	348	County of Wetaskwin
151	Town of Hinton	350	Town of Whitecourt
194	City of Lacombe	356	City of Chestermere
200	City of Leduc	387	Town of Banff
203	City of Lethbridge	418	Municipality of Jasper
215	Town of Mayerthorpe	525	City of Cold Lake
		532	Town of Drumheller

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

- after October 31, of the assessment year (2022) and
- on or before October 31, of the assessment year (2023)

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

The amount of the designated industrial property supplementary assessment is determined in the legislation and regulation for the assessment year, in this case 2023 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 2023 AY RFI return, the supplementary assessment review will be looking at:

- **New property** – These are properties that the assessor has not previously received any information about. The assessor shall rely on the owner to respond to this 2023 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.
- **Existing property (with additions)** – These are properties that were assessed in previous year(s) and additions were made to the property that have not been previously reported/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 via the submission of the completed RFI with the updated information. The amount of the supplementary assessment will thus 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 2023 Tax Year supplementary assessment notice. Note, additional information may be requested by the assessment advisor.

## Date of completion or in-service date

Please note that a critical piece of information required for the assessor to correctly issue a supplementary assessment is the 'date' when the subject property was either completed and/or became operational. This information should be provided with your 2023 AY RFI return. Please input the in-service date in the appropriate column labeled on the 2023 AY RFI file.

The mailing of the designated industrial property supplementary assessment notices will be sent out in December 2023. The municipality will mail the corresponding supplementary property tax notices thereafter.

All designated industrial property supplementary assessment complaints must be filed at the Land and Property Rights Tribunal. This information will be provided upon your receipt of the 2023 Tax Year Designated Industrial Property Supplementary 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:

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

These publications may be purchased or viewed online from the Alberta King's Printer Bookstore. Other regulations are also available on the same site. For more information, visit the King's Printer website at <https://www.alberta.ca/alberta-kings-printer.aspx>

If you have any questions or require assistance with your 2023 AY RFI, please contact one of the following:

- Michael Minard (Provincial Assessor / Director of CIPA) at [Michael.Minard@gov.ab.ca](mailto:Michael.Minard@gov.ab.ca) or 780-643-6381
- Brad Hurt (Manager, Industrial Sites) at [Brad.Hurt@gov.ab.ca](mailto:Brad.Hurt@gov.ab.ca) or 780-415-6237
- Arla Pirtle (Manager, Major Plants) at [Arla.Pirtle@gov.ab.ca](mailto:Arla.Pirtle@gov.ab.ca) or 780-939-1205

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](mailto: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 King's Printer. The MGA can be purchased or viewed online from the King'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))