

Designated industrial linear property

2024 Tax year supplementary assessment

Information from the 2024 assessment year request for information (RFI) may be used to prepare a 2024 tax year supplementary assessment notice for your designated industrial (DI) linear property. A municipality that chooses to have a supplementary assessment must have a supplementary assessment bylaw. The following municipalities have a supplementary assessment bylaw:

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

All property, including DI linear property, must have a supplementary assessment prepared when they are completed or operational:

- after October 31, of the assessment year (2023) and
- on or before October 31, of the tax year (2024)

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

The amount of the DI linear 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

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then prorated by the amount of time it was completed and operational, creating your supplementary assessment (see table below):

Month 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 DI linear property supplementary assessment, and the municipality will apply the appropriate tax rates based on the supplementary assessment bylaw.

With the 2024AY RFI return, the supplementary assessment review will be looking at:

1. **New** – The assessor has not previously received any information from you about the current DI linear property. The assessor relies on the owner to respond to this 2024 AY RFI providing reliable and correct information to prepare a DI linear 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 to the Land and Property Rights Tribunal.
2. **Existing property (with additions)** – This is for a DI linear property that has been assessed in previous year(s). For whatever reason, you have made additions to the property that have not been previously assessed in the past 12 months. These changes need to be updated in the assessor’s records and possibly the DI linear property assessment; this will be done by your submission of the completed RFI with the updated information. The amount of the DI linear property supplementary assessment will be based on the increase in assessment year over year.

With this review, the assessor will contact you with those DI linear properties that will have a 2024 tax year supplementary assessment notice. Additional information may be requested by the advisor.

Date of completion or in-service date

One critical piece of information for the assessor to correctly issue a DI linear property supplementary assessment is the date when the property in question was completed and/or became operational. This information should be provided with your 2024 AY RFI return. Please input the **in-service date** in the appropriate column labeled on the 2024 AY RFI file.

The mailing of the DI linear property supplementary assessment notices will be sent out by mid-December 2024. The municipality will mail the corresponding supplementary property tax notices after.

All DI property supplementary assessment complaints must be filed to the Land and Property Rights Tribunal. This information will be provided upon your receipt of the 2024 Tax Year DI Linear Property Supplementary Assessment Notice.

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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:

- a) *Municipal Government Act* (MGA);
- b) *Matters Relating to Assessment and Taxation Regulation, 2018*; and
- c) *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>

As indicated previously, section 295 of the MGA is to ensure the RFI return is completed with pertinent and accurate information, as it is this information that will be relied upon by the assessor to prepare the DI linear property supplementary assessment. The requested information must be submitted to the assessor within sixty (60) days from the date of the request but your cooperation in providing the information prior to the deadline would be greatly appreciated.

If you have any questions or require assistance with your 2024 AY RFI concerning supplementary assessment, please contact

Joanne Fortin (Manager, Linear Property) at Joanne.Fortin@gov.ab.ca or 780-641-9638

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.ALPAEmail@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 <https://www.alberta.ca/alberta-kings-printer.aspx>

[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\(1\)\)](#)