2026 Assessment Year Request for Information Instruction Guide

Major Cost Reporting,
Designated Industrial Property

Linear Electric Power Systems
(electric power generation)

Mail date: June 29, 2026

Date of request: July 7, 2026

Return date: September 8, 2026

Contents

Introduction

Summary of Document

You are receiving this Request for Information (RFI) package because you have been identified as the owner or operator of a designated industrial property. Specifically, you have been identified as a Linear Electric Power Generation facility operator or have an active AUC application under your company's name. You are required to provide information to the Provincial Assessor, or delegates of the Provincial Assessor, in order to prepare the 2026 assessment of your property for taxation in 2027. This request is made under sections 292, 294, and 295(1) of the Municipal Government Act and parts 9-12 of The Lloydminster Charter. The 2026 Assessment Year Request for Information (2026 AY RFI) Instruction Guide provides the required steps for the operators of Linear Electric power systems (electric power generation) to prepare a fully compliant 2026 AY RFI Return.

RFI for Major Cost Reporting

Please note this RFI is specifically for major cost reporting properties, which include industrial major plants (MP) and linear electric power generation (EPG) facilities. This RFI is specific to EPG Facilities, including additions, removals, and any changes or inventory corrections for the 2026 assessment year, which will have an operational date on or before October 31, 2026. The objective of this major cost reporting RFI is to collect detailed cost information for MP and EPG projects, as well as annual changes and corrections, enabling the assessor to collaboratively establish an assessment in a proactive manner. This major cost reporting RFI is specifically for your industrial major plants (MP) and linear electric power generation (EPG) facilities. Please ensure you note the deadline return date of **September 8, 2026,** for response submissions to this RFI.

We are seeking the following data for the 2026 Assessment Year:

- Project Updates: Status of upcoming and ongoing developments.
- Detailed Cost Information: Comprehensive financial breakdowns of improvements.
- Inventory Changes: All additions or removals of property and equipment.
- Supporting documentation: Provide all necessary documentation to substantiate claims.
- Sale of Property: Legal documentation that shows the transfer of improvements.

The Provincial Assessor will also send an industrial RFI and a linear RFI later this year, however those subsequent RFIs are for different property types and have their own dates/requirements. These dates are outlined below for your awareness.

	Major Cost Reporting RFI	**Future Industrial RFI**	**Future Linear RFI**
Mail out Date	June 29, 2026	August 17, 2026	August 31, 2026
Response Deadline	September 8, 2026	October 26, 2026	November 9, 2026

Role of the Assessor

The appointed Provincial Assessor is responsible for the preparation of the assessment for all designated industrial properties in Alberta. The Provincial Assessor may delegate an agent to act on their behalf.

The duties of an assessor are outlined in section 293 of the MGA, which directs assessors to prepare an assessment in a fair and equitable manner. In order to fulfill these duties, an assessor must receive correct and accurate information about the property from the property owner. You may rely on the assessors and advisors at the Provincial Assessor's office to answer any questions or concerns you may have about the information you are asked to provide. Our offices may also require an inspection of the property as allowed by section 294 of the MGA. To facilitate property inspections, you are encouraged to provide relevant contact details for your field staff along with your RFI response.

Assessment Services Branch

Phone: (780) 310-0000

Email: ma.alpasmail@gov.ab.ca

Mailing address:

Provincial Assessor

Assessment Services Branch

15th Floor, Commerce Place

10155 – 102 St NW

Edmonton, AB T5J 4L4

Role of the Property Owner or Operator

As the property owner, you are responsible for responding to any requests for information (including this annual request for information) from the Provincial Assessor. It is your responsibility to provide information as described in this document, to the most correct and accurate version available, in order to assist the Provincial Assessor in creating a fair and equitable assessment.

Any property owner who fails to comply with this 2026AY RFI notice within sixty (60) days of the date of this request is not eligible to file a complaint against their assessment with the Land & Property Rights Tribunal. As a property owner, you must report the information and documentation requested by **September 8, 2026**. The property owner's duty to provide information is outlined in section 295 of the MGA.

If any portion of this RFI is unclear, the owner or operator is responsible for contacting the Provincial Assessor's office to obtain the necessary clarification. For assistance, please refer to the Contact List included within the RFI package.

Instructions to complete RFI

Contents of RFI package

To assist you in preparing a response to the 2026AY RFI your package contains:

- 2026 Assessment Year Request for Information Letter,
- 2026 Assessment Year Request for Information Instructions – DI Linear Property Cost Reporting PDF - *this document*,
- EPG Summary Cost Report templates – to report the costs of new projects ("EPG Summary Cost Report for reporting Linear Electric Power Generation Plants")
- Current Assessed Inventory Excel spreadsheets (.xslx) and PDF documents – inventory based on current assessment record (example: "1234_RFI_SELF_REPORTED_EPG_2026");
- 2026AY_contact_list - contact information for staff within the Assessment Services Branch as well as a list of assessors delegated on behalf of the Provincial Assessor for specific municipalities.
- Letter of Authorization template (2026AY_LOA_Template)
- Declaration form (2026AY_RFI_Report_Declaration)

If you have not received one or more of these documents, please contact our office as soon as possible.

Completed responses

Your completed 2026AY RFI response must contain:

- Updated Assessed Inventory in Excel format (.xslx), *see appendix page 10*
- Completed Major Plants Summary Cost Report (.xslx),
- CAPEX, OPEX, AFEs, fixed asset ledgers, supporting documentation for all projects that have occurred for each major facility. Any additions or changes to these "reported cost properties" must include the total project costs for each year of construction,
- A list and backup supporting documentation, analysis, and evidence, as required for any claimed exclusions; and
- Signed Letter of Authorization on company letterhead, if required (an LOA is not required for internal company employees).
- Signed Declaration

Additional Information requested for EPG Facilities:

- A commissioning (energization) certificate issued by AESO, or anticipated in-service date.
- A construction start date or anticipated date,

- An energization date or anticipated date,
- An estimated project cost

The completed response must be returned to our office (with a copy to the delegated assessor, if applicable) via email at MA.alpasmail@gov.ab.ca or mail by **September 8, 2026**. Please refer to the *DI Property Contact List* attached to this email package for a complete list of GOA contacts and delegated assessor contacts for select municipalities. Your completed response will be reviewed and used to prepare your property assessment, which you will receive following our annual assessment mailing in January/February 2027. This assessment will also be sent to the municipality, where your property is located, for use in the preparation of their 2026 assessment for the 2027 tax notice.

Supplementary assessments

Information from your 2026AY RFI response may also be used to prepare a 2026 Tax Year (TY) supplementary assessment notice for your property. A municipality that chooses to have a supplementary assessment must have passed a supplementary assessment bylaw by May 1 of the tax year.

Preparing your RFI

Additions and changes to property

The Provincial Assessor requires full reporting on any construction undertaken on a property or construction that will be completed between November 1, 2025 and October 31, 2026. In addition to reporting new costs, you must review your entire property profile to ensure all current inventory is accurate. This comprehensive review encompasses a wide range of work, including but not limited to, property that has been:

- Newly constructed
- Decommissioned
- Removed
- Mothballed
- Subject to major maintenance
- Replacements
- Refurbished
- Modified
- Missed on the current or historic assessment

While not every update listed above will result in a change to the assessed value, all activities must be reported. It is better to provide too much information than too little, to ensure accuracy and full transparency. The Provincial Assessor requires full reporting on any new construction work undertaken on a property since November 1, 2025, or any previously missed reporting.

Buildings and structures

Please be advised that buildings and structures are not classified as Linear Property. Instead, these improvements are assessed under the Major Plants and Industrial Sites assessment roll.

If your company owns Major Plant assets, you should have received a separate Major Cost Reporting RFI -Major Plants. Please refer to the Major Cost Reporting – Major Plants RFI Instruction Guide for specific details on reporting building and structures. This RFI requires a separate submission from your Linear EPG RFI.

For companies with Industrial sites improvements, a secondary RFI is scheduled for August 17, 2026, with a submission date of October 26, 2026. These two RFIs must be submitted independently and by their specified deadlines.

Summary Cost Report Template

Reporting for reported cost projects - Electric power generation designated industrial linear property is assessed in accordance with the 2005 Construction Cost Reporting Guide (CCRG) and the Alberta Linear Property Assessment Minister's Guidelines. For clarity, references within this Request for Information to the Construction Cost Reporting Guide ("CCRG") shall be interpreted to include any successor prescribed regulation governing regulated industrial assessments..

Any additions or changes to these "reported cost properties" must include the total project costs for each year of construction, complete capital reporting must be provided with supporting detailed information on an annual basis. While the names vary between companies these projects are generally referenced as capital expenditures (CAPEX) or operating expenditures (OPEX) with associated approval for expenditure (AFE) documents and a fixed asset ledger. These documents and reporting (CAPEX, OPEX, AFEs, fixed asset ledgers) are to be reported to the assessor with your RFI return. The assessor will then work with the property owner representatives to determine the assessability of each project. To assist our office in determining the nature and assessability of the work, the RFI must be returned with the Summary Cost Report completed and with copies of supporting documentation such as, but not limited to:

- **A description of the scope and purpose of the work** including sufficient explanation to support the cost reports and the cost classifications. Include a facility overview, site plans, plot plans, process flow diagrams, design basis memorandum (DBM), piping and instrumentation diagrams, schematics, building blueprints, and any other information that helps to describe the scope of work.

- **A summary cost report, as per the template provided,** including the operator's summary of actual project costs to be classified as:
  - Buildings, structures and land costs;
  - Machinery and equipment;
  - Linear property;
  - Property that is not assessable under section 298 of the MGA; and
  - Costs the company considers to be excluded costs in accordance with the CCRG *and any successor prescribed regulation*.

- **Detailed cost reports** which are records of costs (in detailed elements) that support cost classifications and that are reconciled to the summary cost report. Examples of these include final construction reports, authorization for expenditures (AFEs)(including open and closed AFEs), capital expenditure approval reports, fixed asset ledgers, construction contracts, as-built cost reports, etc.

- **Documents to support excluded cost claims** in accordance with the MGA and CCRG *and any successor prescribed regulation*. Such documents include (but are not limited to) reports of scope changes, extra work orders, and field construction orders. Purchase orders and related bid documents when applicable.

- **Reconciliation** of the Summary Cost Report, the Detailed Cost Report and the Cost Rendition including all claims for excluded costs.

All documentation provided must have sufficient explanation and support to reconcile the cost details provided. The assessor and/or delegated assessor will make the final determination as to whether the cost will be included or excluded in the determination of the property assessment.

Reporting Deadlines

Pursuant to sections 295 and 295.1 of the Municipal Government Act, designated industrial property owners are required to provide complete and accurate information necessary to prepare the applicable assessment. All additions and any changes affecting the property, construction in progress, and completed projects existing as of the MCR RFI reporting deadline of **September 8, 2026,** must be disclosed within the timelines established in the Major Cost Reporting Request (MCRFI).

Completed projects <u>must</u> include all supporting documentation identified under the completed project reporting requirements.

Construction in progress <u>must</u> include all available project costing information, including applicable AFE, CAPEX, OPEX, contracts, and fixed asset ledger information available as of the reporting deadline of **September 8, 2026.**

Failure to disclose ongoing or completed construction by the MCR RFI deadline of **September 8, 2026** may result in the information being treated as post-facto reporting for the current assessment cycle.

Late Reporting and Post-Facto Information

Where information is submitted after the prescribed reporting deadline of **September 8, 2026:**

- The information may be deferred for consideration in the subsequent assessment cycle;
- No retroactive adjustment to the current assessment year may be made based solely on late-filed information;
- The assessor may rely upon the best available information in preparing the assessment as of the legislated condition date and reporting timelines.

The onus remains on the regulated assessed person to provide complete, accurate, and timely reporting in accordance with the Municipal Government Act and the MCR RFI requirements.

Schedule D – Additional Depreciation (Guidance)

The following guidance applies to requests for additional depreciation under Schedule D of the applicable Minister's Guidelines, and Directive:

Schedule D is intended to address abnormal, site-specific, and long-term impairment that is not otherwise captured through Schedule A (cost adjustments) or Schedule C (depreciation).

The following principles apply:

- Schedule D does not apply to general market conditions, commodity pricing, business decisions, or industry-wide factors.
- Requests must be **submitted annually** as part of the Major Cost Request for Information process.
- Each request must include sufficient supporting documentation and analysis, including
    - description of the impairment;
    - demonstration that the impairment is site-specific;
    - rationale for why the impact is not reflected in Schedules A or C; and
    - supporting calculations and facility-level data used to quantify the request.
- Failure to provide sufficient information at the time of the RFI may limit the Provincial Assessor's ability to consider the request in the applicable assessment year.

Schedule D Considerations – Property Type Distinction

The application of additional depreciation varies depending on the regulated property type.

<u>For Major Plant properties:</u>

- Schedule D may be considered in accordance with the *Alberta Machinery and Equipment Assessment Minister's Guidelines* where there is demonstrated, property-specific impairment supported by evidence.
- Any such request must align with the Provincial Assessors' Schedule D Directive 23-01 and be supported by evidence demonstrating that the impairment is not otherwise accounted for through Schedules A (cost adjustments) or C (depreciation).

<u>For Linear properties:</u>

- Valuation is determined using prescribed formula-based approaches set out in the *Alberta Linear Property Assessment Minister's Guidelines*, including standard cost rates, age-life calculations, and regulated depreciation parameters.
- As outlined in the Linear Property Assessment Minister's Guidelines Schedule D-type adjustments are limited to highly unusual, site-specific circumstances (e.g., catastrophic physical failure), and are only considered on a case-by-case basis where sufficient supporting evidence is provided.

Accordingly, all requests for additional depreciation must be evaluated within the applicable legislative and regulatory framework for the **property type.**

All requests will be evaluated within the applicable legislative and regulatory framework. Any request for additional depreciation under Schedule D must be submitted annually as part of the RFI. Incomplete or unsupported requests may not be considered for the current assessment year.

Guiding legislation and regulations

The following information complements the instructions included in this document and is meant to help property owners further understand the purpose, legal requirements, and processes related to the assessment of their designated industrial property.

Municipal Government Act

The *Municipal Government Act* (MGA) provides guiding legislation on the preparation of property assessments. Part 9 – Assessment of Property (sections 284 – 325) outlines the purpose, roles, and procedures of property assessment.

You are encouraged to read and refer to the MGA in order to understand your role in the designated industrial property assessment process. The following sections of the MGA may be useful to you in understanding and preparing your RFI response:

- Section 284(1)(f.01) – Interpretation of designated industrial property
- Section 292 – Assessments for designated industrial property
- Section 293 – Duties of Assessors
- Section 294 – Right to enter on and inspect property
- Section 295 – Duty to provide information
- Section 291 – Rules for assessing improvements
- Section 304 – Recording assessed persons

Regulations and guides

Your property is assessed according to the following regulations:

2005 Construction Cost Reporting Guide (CCRG) ***and any successor prescribed regulation***: Machinery and equipment (M&E) that is not listed in the M&E Minister's Guidelines will be assessed using the CCRG *and any successor prescribed regulation*. A complete list of all property capital expenditures for the 2026 assessment year, and any capital expenditure that was not previously reported, must be reported for review. This documentation should include details on the scope/overview of the expenditure and complete reported costs. Once reviewed by our office, additional documentation of the expenditure may be requested. All documents and project cost breakdowns will be subject to review.

"Matters Relating to Assessment and Taxation" (MRAT) Regulation: Buildings will be assessed by the assessor with the most appropriate valuation options, depending on the complexity and intended use. This includes company reported costs, the 2001 Metal Buildings Manual, and the Marshall & Swift Manual.

"Alberta linear property assessment minister's guidelines": The Linear guidelines outlines the process for calculating linear property assessments, including electric power systems (generation).

Contacts

For questions regarding reporting requirements of specific properties, please refer to the Contact List PDF included in this package. Furthermore, the following contacts are available to answer questions and concerns regarding the RFI process.

- Michael Minard, Provincial Assessor
  780-643-6381 or Michael.Minard@gov.ab.ca
- Arla Pirtle, Manager of Major Plants
  780-220-7485 or Arla.Pirtle@gov.ab.ca
- Joanne McKinnon (Fortin), Manager of Linear
  780-218-4983 or Joanne.Fortin@gov.ab.ca
- Brad Hurt, Manager of Industrial Sites
  780-415-6237 or Brad.Hurt@gov.ab.ca

Appendix

File Submission (Large Files)

Where supporting documentation exceeds standard email size limitations, assessed persons or their representatives may request access to a secure Government of Alberta file transfer service. This service allows for secure transmission of large files, confirmation of file access, and time-limited access controls. Please contact the requesting assessor/advisor to obtain access to the file transfer link, where required.

Updating Assessed Inventory Excel Spreadsheet

The excel spreadsheet provided has two sheets that are pre-populated and must be reviewed to ensure that the information is correct.

Table 1 – Updating Operator Identification

Sheet1(Oper) captures information about the operator of the linear electric power generation facility. This includes an email address and the Canada Post mailing address for the assessment notice, and correspondence with the provincial assessor's office. This information must be verified to ensure all contact information is accurate and reflects the most current records for your organization.

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 (individual or corporation). If the operator is a corporation, enter the name as recorded on the incorporation documents.
Person accountable for the 2026 AY RFI (rows 4 and 5)		
4	RfiActName	Enter the name of the individual in the operator'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 2026 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 2026 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 perhttps://www.canadapost-postescanada.ca/cpc/en/support/articles/addressing-guidelines/overview.page p		
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.

16	RFI sent to (Primary email):	Current Primary email address.
17	RFI sent to (Secondary email):	Current Secondary email address.
18	Updated Primary email:	Enter updated Primary email address if any changes are needed.
19	Updated Secondary email:	Enter updated Secondary email address if changes are needed.

Table 2 – Updating Assessed Inventory

Sheet2(ESF) contains the equipment inventory assessment of all designated industrial linear electric power generation facilities owned by the company listed on sheet 1. All inventory must be reviewed and updated to reflect current inventory details or changes to the property as of October 31, 2026. This includes any new additions, removals or the sale of any assets. For the Assessed Inventory spreadsheet, each generation until must be identified as separate line items.

Column	Label	Reporting Instructions
Note: The information in "column A" is for the assessor's use only and does not need to be reviewed or updated by the operator.		
B	Trx	Enter **A**, B **C**, D or S leave blank. More information if provided below this table.
Location - Allocation Area (columns C through E) **Codes from Table 4 starting on Page 11 of the 2026 Allocation Area Guide**		
C	TaxJurID	Municipality code. If unknown, leave blank.
D	AsmntJurID	Assessment jurisdiction code. If unknown, leave blank.
E	AAName	Allocation area name. Provide the name of the municipality which the plant resides.
Inventory Details (columns F through r)		
F	RecType	Enter **GEN**.
G	GenID	Generating unit code. Further explanation found below.
H	AsseInventID	Enter AESO ID then a uniquely identify the inventory name (up to 150 characters), such as the unit number. This field must me unique for all rows.
I	AsseInventName	Enter the name or description of the plant that the unit belongs to. Naming convention should be consistent for inventory within the same facility.
J	UnitYear	Enter the year the generating unit was first constructed or capable of being used in Alberta.
K	CapMW	Enter the generating unit nameplate capacity in megawatts.
L	GenGWh	Enter the total generation capacity for the 12 months ending October 31, 2026, in gigawatt hour.
M	GenUtil	Enter the percent (%) of schedule D adjustment requested.
N	Grid	Enter **Y** if the generating unit was capable or intended to supply electricity to the public power grid on October 31, 2026, otherwise enter N.
O	Turbine	Enter one of the following codes: • STEAM or • GAS or • X for unknown or other types of turbines.
P	TurbMake	Enter the turbine make/model.
Q	TurbYear	Enter the year that the turbine was manufactured.

Column	Label	Reporting Instructions
R	Fuel	Enter one of the following codes: • **NG** for natural gas or • **HYDRO** or • **WIND** or **SOLAR** or **BATTERY** • **BIOMASS or** • **X** for unknown or other types of fuel.
Project Costs and Excluded Costs (columns S through V) – Each year of construction must be reported as a separate record. The information in columns **C** through **R** and columns **W** through **AH** must be identical for each record. **See Appendix for reporting instructions.**		
S	CostYr	Construction cost year.
T	ProjCost	Total project cost for the construction cost reported using the EPG Summary Cost Report template. (round to the nearest dollar, no decimals, no commas, no dollar signs).
U	TotalRegDed	Total excluded costs claimed per Municipal Government Act and applicable successor prescribed regulation. (round to the nearest dollar, no decimals, no commas, no dollar signs). Use the total number provided on the cost summary report template. Enter 0 (zero) if not applicable.
V	CostSrce	The Authorization for Expenditure (AFE), project, account or other corporate records that contain the project cost details.
Location - Address (columns W through AH) - Enter the address that best describes the main entrance to the building, structure, or land where the inventory resides. Report all applicable address formats. The information in columns **W** through **AH** must be identical for all inventory that resides in the same building, structure, or land. **See Appendix for reporting instructions.**		
Alberta Township System (ATS) legal land parcel (columns **W** through **AB**)		
W	FrQS	Quarter section. Enter **NE**, **NW**, **SE**, **SW** or leave blank.
X	FrLSD	Legal subdivision. Enter **01** to **16** or leave blank.
Y	FrSec	Section. Enter **01** to **36**.
Z	FrTwp	Township. Enter **001** to **126**.
AA	FrRge	Range. Enter **01** to **30**.
AB	FrMer	Meridian. Enter **3** to **6**.
Subdivided parcel (columns **AC** through **AE***)*		
AC	FrP	Plan.
AD	FrB	Block.
AE	FrL	Lot.
Municipal address (column **AF***)*		
AF	FrMuniAddr	Municipal (or "street") address.
Geographic coordinates (columns **AG** and **AH**)		
AG	FrNAD83Lat	NAD83 latitude. Enter **49.000000** to **60.000000** (approximate range).
AH	FrNAD83Long	NAD83 longitude. Enter **-110.000000** to **-120.000000**.

Updates for TRX

Leave the column blank if the entire record is identical (no changes) to the pre-populated inventory file.

Change in inventory:

- ‘A’ for new records (these records did not exist on the pre-populated inventory file).
- ‘C’ for changed records (these records are on the pre-populated inventory file, but the content is now different)
- ‘D’ for records that are no longer applicable as of October 31, 2026 (these records are on the pre-populated inventory file, but should not be used for the year 2026 assessment)

Additional information for column ‘G’ GenID:

All existing Linear Electric Power Generation facilities are assigned a GenID number. These can be found in the [Alberta linear property assessment minister’s guidelines] pages 12-20. New Linear Power Generation facilities are required to use generic GenID numbers until they are assigned a unique one the following year. Please refer to the table below for the generic GenID numbers:

GENID	
GEN300	Other Facilities - Greater Than 1 Megawatt and Less Than or Equal to 50 Megawatt Units
GEN301	Other Facilities–Greater Than 50 Megawatts and Less Than or Equal to 100 Megawatt Units
GEN302	Other Facilities–Greater Than 100 Megawatt Units
BTY001	Battery Storage Generation
SLR001	Solar Generation Facilities
WND001	Wind Generation Facilities

Transfer of Property:

If your company has sold any improvements listed on the Assessed Inventory Spreadsheet, please follow the instructions and provide documents that show the legal transfer of the improvements.

- ‘S’ to identify that this property has sold from you to another party between November 1,2025 and October 31,2026
- ‘B’ for properties bought (these property records are transferred to you between November 1, 2025 and October 31,2026