

February 28, 2018

Attention: Designated Industrial Property Owner/Operator

Dear Sir/Madam:

**Re: Annual Designated Industrial Property Assessment Notices (excluding Linear Property Assessment) for 2018 Tax Year**

Under the *Municipal Government Act* (MGA), as of January 1, 2018, designated industrial property assessment is the responsibility of the provincial assessor.

I am pleased to provide your company's annual designated industrial property assessment notices for the 2018 tax year. The designated industrial property assessment notices are only sent to the municipality and the owner/operator(s) of the property. A separate designated industrial property assessment summary notice is prepared for each Roll Number/Property Class (section 297 of the *Municipal Government Act*). This was done to ensure the correct assessment of each property type and allow the notice to be sent to multiple owners/operators.

If you contract a person (for example: a tax agent) to represent your company on designated industrial property assessment matters, you must **annually** submit the appropriate "Letter of Authorization"<sup>1</sup> (LOA) to the Provincial Assessor. The Provincial Assessor will advise all municipalities of the LOA. The LOA authorizes the representative to receive or discuss your company's confidential designated industrial property assessment information with appropriate staff. A LOA is not required for employees of your company. For further details on the annual requirement, please see the letter requesting the LOA on the USB.

This information is based on your designated industrial property as of December 31, 2017. The assessment has been prepared in accordance with the *Municipal Government Act*<sup>2</sup>.

The enclosed USB contains the following:

In the folder "Information Package":

- Copy of this letter
- Letter on stakeholder meetings
- Letter requesting "Letter of Authorization (LOA)" and a sample template
- "Understanding Your Designated Industrial Property Assessment Notice"
- Information sheet on filing a designated industrial property assessment complaint
- ASB – Municipality contact information.

In the folder "2018 DI Property Assessment Notice":

- Designated Industrial Property assessment notices.

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<sup>1</sup> A sample LOA template is included on this USB.

<sup>2</sup> Click here to access the [Municipal Government Act](http://www.alberta.ca).

In the folder "2018 DI Property Assessment Details":

- Where applicable Industrial Property Details were provided by the municipality.

The assessment complaint system is legislated<sup>3</sup>. A complaint must be filed in accordance with section 21 of the *Matters Relating to Assessment Complaints Regulation* which states:

- 21(1) If a complaint is to be heard by the Municipal Government Board, the complainant must
- (a) complete and file with the chair a complaint containing the information set out in section 22, and
  - (b) pay the appropriate complaint fee set out in Schedule 2 at the time the complaint is filed
- (2) If a complaint does not comply with subsection (1)
- (a) the complaint is invalid, and
  - (b) the Municipal Government Board must dismiss the complaint

The final date for a person to make a complaint is 60 days after the notice of assessment date. A complaint about designated industrial property assessments must be filed by **Monday May 7, 2018** with the Chair of the Municipal Government Board at:

Chair  
Municipal Government Board  
2nd Floor-1229 91 Street SW  
Edmonton AB T6X 1E9

The legislation also requires an assessed person to submit an agent authorization form if an agent files a complaint on behalf of the assessed person or represents the assessed person at a hearing. This regulated agent authorization form is separate from the LOA required by the municipality or the Assessment Services Branch.

If you require more information about filing a complaint, please contact the Municipal Government Board directly at 780-427-4864 or at [mgbmail@gov.ab.ca](mailto:mgbmail@gov.ab.ca).

If you discover any discrepancies in your company's designated industrial property assessment information, I encourage you to discuss your concerns with the municipality's contact person prior to filing a complaint with the Municipal Government Board. Often issues can be resolved without filing a formal complaint.

Should you have any questions regarding property tax notices, please contact the appropriate municipality (list provided on the USB) responsible for preparing and sending the property tax notices.

If you wish to speak to someone about the enclosed information, have problems accessing the folders or any other issues please contact this office directly or submit an electronic enquiry to [MA.asbcia.asmt@gov.ab.ca](mailto:MA.asbcia.asmt@gov.ab.ca)

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<sup>3</sup> Legislation contained in the *Municipal Government Act* and the *Matters Relating to Assessment Complaints Regulation* can be accessed at the website [http://www.municipalaffairs.alberta.ca/mc\\_property\\_assessment\\_and\\_taxation\\_legislation](http://www.municipalaffairs.alberta.ca/mc_property_assessment_and_taxation_legislation).

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I hope this material is helpful in understanding your designated industrial property assessment.

Yours truly,

**Original signed by Steve White**

Steve White  
Provincial Assessor  
Assessment Services Branch