

# 2017 DESIGNATED INDUSTRIAL PROPERTY ASSESSMENT

Understanding Your **Assessment Notice**As The Municipality

## **Table of Contents**

Table of Contents	i
Introduction	ii
Example of the Assessment Summary Notice	1
Assessment Summary Notice – Field Description Information for the Assessed Person	2

## Introduction

This guide is provided to assist your company in understanding your 2017 designated industrial property assessment notice and related fields and columns.

You will need to refer to the <u>Municipal Government Act</u> when reviewing the specific details of your company's assessment.

The information in this document describes the different fields by corresponding item numbers on the sample notice (pages 1 and 2) as it relates to the individual property type.



#### **Alberta Municipal Affairs** YYYY Assessment Year Designated Industrial Property Assessment Notice

DIPAUID<sub>1</sub> / Roll Number: 99999999

ASSESSEE NAME **Assessed Person:** Mailing Address: ADDRESS LINE 1

ADDRESS LINE 2 ADDRESS LINE 3 ADDRESS LINE 4 ADDRESS LINE 5

Public: 0% School Support:

Separate: 0% Undeclared: 0% (D) Tax Jurisdiction Name: ABC **Tax Jurisdiction Number:** 99999

**Legal Land Description:** 

*(F)* (G) Parcel Size: 0 (H) Notice of Assessment Date: (I) Date Sent:

DD-MMM-YYYY DD-MMM-YYYY

Tax Year: YYYY Vintage: ANNUAL

A COMPLAINT ABOUT AN ASSESSMENT FOR DESIGNATED INDUSTRIAL PROPERTY (DI PROPERTY) MUST BE FILED ON OR BEFORE:

DD-MMM-YYYY WITH:

CHAIR MUNICIPAL GOVERNMENT BOARD

2<sup>ND</sup> FLOOR

1229 91 STREET SW **EDMONTON AB T6X 1E9** 

CANADA

PHONE: 780-427-4864

THIS DOCUMENT IS ISSUED BY: ALBERTA MUNICIPAL AFFAIRS

> ASSESSMENT SERVICES BRANCH CENTRALIZED INDUSTRIAL PROPERTY ASSESSMENT

15<sup>TH</sup> FLOOR, COMMERCE PLACE 10155 102 STREET NW

EDMONTON AB T5J 4L4 CANADA

PHONE: 780-644-4431

Signature

Steve White. Provincial Assessor

A complaint must contain the information described in s. 22 of MRAC2

(J) Property Class <sup>3</sup>	(K) Assessment Class	(L) Property Description Code	(M) Land	(N) Improvement	(O) Total Taxable	(P) Total Exempt	(Q) Total GIPOT <sup>4</sup>
0	Class	xxx	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Note: The municipality is responsible for the tax notice, pursuant to MGA s. 333.

Page 1 of 2

<sup>&</sup>lt;sup>1</sup> DIPAUID is Designated Industrial Property Assessment Unit Identification number

<sup>&</sup>lt;sup>2</sup> MRAC is Matters Relating to Assessment Complaints

<sup>&</sup>lt;sup>3</sup> As per the *Municipal Government Act* (MGA) s. 297(1), 297(4)

<sup>&</sup>lt;sup>4</sup> GIPOT means Grant in Place of Taxes

### Designated Industrial Property Assessment Notice 2017 Assessment Year

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. The summary notice contains the following information:

ITEM #	COLUMN OR FIELD HEADINGS	DESCRIPTION
Α	DIPAUID / Roll Number	Designated Industrial Property Assessment Unit Identification number assigned by Alberta Municipal Affairs. This number matches the roll/account number supplied by the municipality where the designated industrial property resides.
В	Assessee Name and Mailing Address	The name and mailing address of the assessed person or corporation owning/operating the assessed properties. This information is supplied by the municipality.
С	School Support	Describes the school support for all designated industrial properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
D	Tax Jurisdiction Name	The name of the Alberta municipality with the ability to levy property taxes.
E	Tax Jurisdiction Number	Alberta Municipal Affairs identification number for the Alberta municipality with the ability to levy property taxes.
F	Legal Land Description	<ul> <li>If applicable, as provided by the assessed person</li> <li>From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).</li> <li>To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).</li> </ul>
G	Parcel Size	This information supplied by the municipality.
Н	Notice of Assessment Date	The first date that starts the 60 days to file a complaint to the MGB
I	Date Sent	Date the assessment notice is sent to the assessed person.
J	Property Class	In accordance to section 297 of the Municipal Government Act.
K	Assessment Class	1) Residential; 2) Non-Residential; 3) Farmland; and, 4) Machinery and Equipment. The classes are set out in section 297(1) of the <i>Municipal Government Act</i> .
L	Property Description Code	R - Residential NR – Non-Residential F – Farmland ME – Machinery and Equipment
М	Land	The total land assessment subject to property taxes by the municipality.
N	Improvement	The total improvement assessment subject to property taxes by the municipality.
0	Total Taxable	The total taxable assessment subject to property taxes by the municipality.
Р	Total Exempt	The total assessment by property type exempt from taxation as per the <i>Municipal Government Act</i> . These properties are assessable but not subject to property taxes by the municipality.
Q	Total GIPOT	The total assessment by property type that may be subject to a Grant In Place Of Taxes provided by a government body, as per the <i>Municipal Government Act</i> .