

January 30, 2012

Attention: Linear Property Owner/Operator

**Re: Annual Letter of Authorization for Linear Property Assessment Representation**

Please be advised that an acceptable **Annual** Letter of Authorization (LoA) will be required for linear property owners/operators who wish to be represented in matters of linear property assessment. Owners/operators were first introduced to this annual requirement with the 2007 Annual Linear Property Assessment mail-out.

As you may be aware, the frequency of linear property transfers and amalgamations of companies owning/operating linear property still continues to increase. This has led to an escalating number of situations where clarity has been required regarding company representatives. The Assessment Services Branch (ASB) wishes to reiterate the importance of treating your company's information with confidentiality (pursuant to the *Freedom of Information and Protection of Privacy Act*). To ensure continued confidentiality, ASB staff requires an acceptable LoA on an annual basis to discuss or release your linear property assessment information to any person or company. You or your employees do not need an LoA to discuss or request your own information.

An LoA requires renewal on an annual basis and when a company amalgamates or changes name; an acceptable LoA needs to include the following information:

- The registered company name of the linear property owner/operator;
- The name of the representative company and/or agents who have been given authority to act on behalf of the company;
- The tax year to which the authorization is applicable, for example the 2012 tax year (the LoA requires renewal on an annual basis, because of the increasing number of transfers and amalgamations);
- A clear description of the responsibilities that the representative has been authorized to perform on behalf of the company as well as any conditions or restrictions therein;
- The name, title, signature and phone number of the company officer or executive who authorizes a representative to act on behalf of the company and who may be contacted should the ASB require any clarification;
- The acknowledgement that such authorization does not absolve the company from its responsibilities and obligations under the legislation and regulations, and
- The date of signing the LoA (in the current tax year).

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The LoA needs to be provided to the ASB on appropriate company letterhead and in its original form. A scanned copy of the original document is acceptable.

For your convenience, a sample LoA is included on the CD or can be downloaded from the ministry's website<sup>1</sup>. In addition, the LoA template will be available on all CDs containing assessment notices. To further assist you, a section called Frequently Asked Questions (FAQ) is available at the website<sup>2</sup>.

If you require any further clarification, please contact Gail Reykdal at 780-422-8302 or by email at [ma.alpasmail@gov.ab.ca](mailto:ma.alpasmail@gov.ab.ca). Government of Alberta telephone numbers can be reached toll free from anywhere in Alberta by first calling 310-0000 and, after the prompt, entering the 10-digit telephone number.

Yours truly,

**ORIGINAL SIGNED BY STEVE WHITE**

Steve White  
Designated Linear Assessor

Attachment

- <sup>1</sup> A sample LoA template can be obtained at the website [www.municipalaffairs.alberta.ca](http://www.municipalaffairs.alberta.ca), then by selecting Municipalities & Communities/Property Assessment and Taxation, and scrolling down to Linear Property Assessment.
- <sup>2</sup> You can access Frequently Asked Questions (FAQ) at the website [www.municipalaffairs.alberta.ca](http://www.municipalaffairs.alberta.ca), then by selecting Municipalities & Communities/Property Assessment and Taxation, and scrolling down to Linear Property Assessment.