

Standardized Request for Information from Provincial Assessor - Frequently Asked Questions - Contact Municipal Affairs Linear Director - Dave Imrie at david.imrie@gov.ab.ca

Acronyms: PA =Provincial assessor (PA); DIP properties = designated industrial properties; RFI = request for information; RR = Railway properties; CAO = Chief Administrative Officer

Question Number	Question	Answer
1	The email for Dave Imrie at Dave.Imrie@gov.ca.ab keeps bouncing back to me	The email for Dave Imrie is incorrect in the instructions it should be david.imrie@gov.ab.ca
2	I can't open the RFI document	The RFI document is in word; the letter is a pdf. You should be able to open the word document and insert the municipal logo and make the appropriate changes in dates, contact information, etc. If you cannot open the document, please email Dave at david.imrie@gov.ab.ca
3	Are we also required to send these letters to all Linear Property owners i.e. TELUS, Rogers, Shaw, Bell, Fortis, AltaLink, Atco, etc.?	The Linear Unit will be mailing an RFI to all linear property, owners/operators; please send the RFI to owners or operators of <u>non-linear</u> property.
4	Are we required to send this RFI to the Railway companies?	Yes, please send the RFI to railway companies.
5	Will we be provided the list of facilities within our municipality which are now identified as Major Plants (now DIP) prior to this Friday so that we will be able to comply with the July 7th deadline?	The preliminary list of major plants is posted with MRAT on the MGA review website: http://mgareview.alberta.ca/get-involved/ as well as our new website located at: http://www.municipalaffairs.alberta.ca/centralized-industrial-assessment
6	Or should we just send this RFI out to all the companies that we normally send out our RFI's to?	Yes
7	Are we to assume that we are to have our whole assessment including residential, farmland, non-residential submitted to the PA by January 22, 2018?	Please provide a copy of the 2017 assessment roll with the DI properties assessment for taxation in 2018 to the PA by January 22, 2018.
8	Also, your letter stated that there were letters sent to our CAO's recently and yet our CAO has not received anything as of yet. Are we to assume that these letters are on their way?	The CAO's were mailed two letters via Canada Post on July 4th. One letter dated June 28, 2017 regarding Required Assessment Roll Information from the Municipalities and the other dated June 30th, 2017 regarding Designated Industrial Property Assessment. However, CAO's were NOT sent the letter with RFI Instructions, only assessors appointed by the province were emailed this letter and a document with instructions for the RFI on July 2, 2017.
9	Is the July to September 60 day period a 'suggestion' or mandated? Say for example, could it be an August – October timeframe....as long as you receive an Assessment Roll by January 22, 2018?	As the municipal assessor is responsible for the preparation of the assessment on all properties this year the dates of sending the RFI out in July to receive a September response is only a suggestion. We leave it to the discretion of the assessor to decide when to send the request; however the municipalities MUST provide the PA with the 2018 tax year assessment on identified properties no later than January 22, 2018.
10	Has the physical condition date changed for DIP for the 2017 assessment year? Or is it still December 31st of the assessment year?	The physical condition for 2017 assessment year is December 31st. For the 2018 assessment year we intend to have it on October 31.

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11	There is mention on the bottom of page 2 that an updated RFI can be submitted. For what time period do we accept updated RFI. WE need consistency as each company will play one Muni against the next? Direction	This is communication between you as the assessor and the company. If more details are required after receiving the RFI, you can contact the company and determine dates. The more complex the property the more time required to receive the required information and data to create the assessment.
12	Page 3 item 2 talks about inventory listed in the Guidelines. Does this mean every item in the Guidelines should be assessed as per the Guidelines? Do we have to flip our inventory from cost to the manual?	In the case of the MGs, if a rate exists for the property being assessed, yes, the rate should be used. If there is not a rate, the MGs direct you to use cost and the CCRG. This is not a change in policy or the RFI request.
13	Page 3 item 3 Valuation of B&S using either the cost base or market. It has to be one or the other for consistency.	There are those assessors that use Marshall and Swift as a manual based assessment. Consistency is achieved by using the information received and analysis to create the market valuation of the buildings and structures.
14	Are we looking the prog B&S because we will Supp them? Who is defining the prog status?	If a municipality has a supp bylaw, all property (except for linear) should be done. Progressive status is still the same. There is no change in policy with this RFI.
15	Page 5 Item 4a non assessable costs are varied throughout the province. This process is to provide consistency, where or who gives us the non-assessable. If the non-assessable is not listed in the CCRG are we to remove it from our data?	Section 298 of the Act excludes specific property or assets from assessment. The CCRG removes them as excluded cost. You would not remove it from your data, you would note why it is excluded from being assessed.
16	Page 6 item 5 a iii what does cost derived via numerical model mean? Who does this modelling?	An example is the foundation that is necessary for M & E or Linear and which also is necessary for the building and structure. There is a numerical model that may be developed in agreement with all parties to ensure the allocation of the cost is agreed upon. The other example is where not all the information is available and a temporary percentage, number, etc. is agreed upon with a date to review when the actual cost become available.
17	Page 6 item 6 Thru put is a sticky wicker. Are we going to income ? Who determines throughput?	With regulated property, there is no income approach. As you indicated in question 9, we have deleted fields where plants are running at a lower capacity than original. Also overbuilt, etc. The application of any reduction is done through evidence provided to the assessor and the assessor agreeing to reduce it.
18	Page 6 item 9 why are we talking about AER directive and not bulletin 09-07? Is bulletin 09-07 no longer the go to?	AER has a number of documents that are required to be completed when a facility is under the regulated authority of the AER has to complete. AER 13 is just one type of document. This section is to give industry an understanding what is required for the removal or decrease of an assessment for decommissioning, mothballing, etc. Monitoring of the AER documents will provide the assessor with additional information that will assist in understanding the operation and status of these facilities.

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19	Page 7 points a-d nightmarish. Need historic defined? We need consistency and MA will have to provide direction. We are consistently hit with decreasing throughput as fields deplete, facilities are over built, and with downsizing buildings and equipment are underutilized? Does this calculation start at the well, then move on to the compressor station and then to the gas plant?	For Wells that are assessed as linear property, Schedule D is based on volumetric. Also wells can be shut in, pipelines blind ended, etc. The review of the property would indicate whether a facility is operational, etc. The RFI requests data from the company to provide to the assessor with an understanding how the property is being operated and of any problems that may impact the assessment. Communication between the assessor and the company is always priority when completing the RFI and allowing the assessor to create a fair and equitable assessment.
20	I know the RFI is out and that is that but it does very little to provide the uniformity that started this process. It has simplified the process.	Please see comment below about the RFI.
21	What stage are the reg's at? I heard they are in the cabinet and being ripped to shreds, fact or fiction?	These were released on Monday July 24.
22	I am anticipating that due to the RFI and all the options open to industry and ourselves, it will be a nonstop fight and do nothing to provide a uniform assessment. Let alone some sort of harmony?	The centralization of the DIP properties is being created to bring consistency in the creation and defense of DIP properties. The current RFI is being used to start this process of information being requested for all industrial properties. This RFI was a collaboration of members of the TAC Committee but at the end of the day the PA must ensure the RFI is following legislative and regulation policies. Change is always difficult but with all parties willing to learn, listen and participate in the changes, uniformity of DIP properties as well as non-DIP properties will all be assessed fair and equitably throughout the province.