

2018 DESIGNATED INDUSTRIAL PROPERTY ASSESSMENT

Understanding Your **Assessment Notice**As The Assessed Person

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Introduction

This guide is provided to assist your company in understanding your 2018 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

A) DIPAUID₁ / Roll Number: 99999999

(B) Assessed Person: ASSESSEE NAME ADDRESS LINE 1

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

C) School Support: Public: 0%

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

Legal Land Description:

(G) Parcel Size: 0

(H) Notice of Assessment Date: DD-MM-YYYY
(I) Date Sent: DD-MM-YYYY

Date Sent: DD-MM-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:

MUNICIPAL GOVERNMENT BOARD

2ND FLOOR

1229 91 STREET SW EDMONTON AB T6X 1E9

CANADA

CHAIR

PHONE: 780-427-4864

THIS DOCUMENT IS ISSUED BY:

ALBERTA MUNICIPAL AFFAIRS
ASSESSMENT SERVICES BRANCH
CENTRALIZED INDUSTRIAL PROPERTY ASSESSMENT
15TH 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 ³	(K) Assessment Class	(L) Property Description Code	(M) Land	(N) Improvement	(O) Total Taxable	(P) Total Exempt	(Q) Total GIPOT ⁴
0	Class	xxx	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

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¹ DIPAUID is Designated Industrial Property Assessment Unit Identification number

² MRAC is Matters Relating to Assessment Complaints

³ As per the Municipal Government Act (MGA) s. 297(1), 297(4)

⁴ 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. The summary notice contains the following information:

ITEM #	COLUMN OR FIELD HEADINGS	DESCRIPTION
А	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 E Tax Jurisdiction Number F Legal Land Description		The name of the Alberta municipality with the ability to levy property taxes.
		Alberta Municipal Affairs identification number for the Alberta municipality with the ability to levy property taxes.
		If applicable, as provided by the assessed person From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available). To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
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.
К	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> .

Each assessed person will receive a summary of designated industrial property assessments by municipality. If a municipality consists of more than one assessment jurisdiction, all related properties will be reflected on one designated industrial property assessment summary notice.