Alberta Government

2018 Assessment Year Request for Information (RFI)

Linear Railway Property

RFI Reference Guide

Designated Industrial Property Assessment

Date RFI Mailed: October 26, 2018
RFI Response Deadline: January 2, 2019

NOTE: Our offices will be closed from Monday December 24, 2018 to Tuesday January 1, 2019. We will be available on Wednesday January 2, 2019.

2018 REQUEST FOR INFORMATION (RFI)

This "2018 Assessment Year Request for Information (RFI)" is sent by the Provincial Assessor (PA) to owners/operators of railway property in the Province of Alberta and is drafted and sent under provisions provided by the Municipal Government Act (MGA). This RFI will be used by the Provincial Assessor in the preparation of the 2018 Assessment for 2019 Tax Year.

The assessor's duties are found in section 293 of the *MGA* and states that *"In preparing an assessment, the assessor must, in a fair and equitable manner,*

> *(a) apply the valuation and other standards set out in the regulations, and*
> *(b) follow the procedures set out in the regulations."*

To assist the assessor in fulfilling their duties it is imperative that the assessor has the correct and accurate information from the property owner. To assist the assessor with information received in this RFI, an assessor may request for an inspection of the property. Section 294 of the *MGA* provides the property assessor the legal right to enter, inspect or request any information necessary to prepare the assessment for the subject property.

If an assessor requests any information necessary from the property owner to fulfill their legal obligation it binds the property owner to respond to the request. This requirement to respond is found in section 295(1) of the *Municipal Government Act*:

> *"A person must provide, on request by an assessor, any information necessary for the assessor to prepare an assessment or to determine if property is to be assessed."*

As a property owner that receives this RFI it is important to know the possible consequences you could be faced with if you do not comply with this document within 60 days of receiving it. Section 295(4) of the *MGA* states:

> *"No person may make a complaint in the year following the assessment year under section 460 or, in the case of linear property, under 492(1) about an assessment if the person has failed to provide the information requested under subsection (1) within 60 days from the date of the request."*

You must report all information and provide all documentation requested in the 2018 AY RFI by January 2, 2019 to accurately report your railway property inventory as of October 31, 2018.

The 2018 Assessment Year Request for Information (2018 AY RFI) provides instructions for you to prepare a fully compliant 2018 AY RFI Report. However, as a property owner that has received this document, you may have additional questions or concerns and as such you are advised to contact the person on the contacts listed within this document. Communication with the assessor is important and making contact and starting a dialogue as soon as possible may save you time and resources. By working together, the required information and documentation would be agreed to and the assessor will be able to determine the assessable value of the railway reported.

If you have any questions or require assistance with your 2018 AY RFI, please contact one of the following:

David Imrie at David.Imrie@gov.ab.ca or 780-427-1688
Joanne Fortin at Joanne.Fortin@gov.ab.ca or 780-641-9638
Brenda Therrien at Brenda.Therrien@gov.ab.ca or 780-422-8357
General Inquiries at ma.alpasmail@gov.ab.ca

As the railway property owner you must report:

1. the requested information requested in the 2018 AY RFI to accurately report your railway property inventory as of October 31, 2018
2. The assessor may require additional documentation or clarification upon reviewing the submitted 2018 RFI return.

The 2018 AY RFI provides instructions to assist you to prepare a compliant 2018 AY RFI Report. If you own any railway property in Alberta as of October 31, 2018 and you must complete and submit an inventory file on the template, which can be downloaded as your 2018 AY RFI Report at: **http://www.municipalaffairs.alberta.ca/linear-property-assessment-request-for-information**.

Publications that may assist you are:

a. *Municipal Government Act*,
b. *Freedom of Information and Protection of Privacy Act*,
c. *Matters Relating to Assessment and Taxation Regulation,*
d. *Matters Relating to Assessment Complaints Regulation*.

All may be purchased from the Alberta Queen's Printer Bookstore. Other regulations are also available on the same site. For more information, visit the Queen's Printer website at www.qp.gov.ab.ca.

Please note: For all parts of Alberta, other than the City of Lloydminster, the regulation sections referenced within this document come from the *Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2017)*. For property located within the City of Lloydminster, refer to the appropriate sections in the *Matters Relating to Assessment and Taxation Regulation (AR 220/2004)*.

When reporting information, please be sure to include current contact information relating to your company:

a. contact name,
b. legal company name,
c. phone number,
d. e-mail address,
e. mailing address and
f. a current letter of authority is to be represented by an agent, regarding property assessment and taxation matters

Please report the details of your inventory as of October 31, 2018 by January 2, 2019 in the format provided on our website at: **http://www.municipalaffairs.alberta.ca/linear-property-assessment-request-for-information**.

If you contract a person (for example: a tax agent) to represent your company on linear property assessment matters, you must annually submit the appropriate “Letter of Authorization” (LOA) to the Assessment Services Branch. The LOA authorizes the representative to receive or discuss your company’s confidential linear property assessment information with Linear Property Assessment 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 which is included on our website and the Important Links page.

To ensure your contact information is up to date and the Request for Information Report has been filled out in compliance with the 2018AY RFI. The **2018 AY Request for Information Report Declaration Form** must be completed, signed and returned with the 2018 AY RFI by **January 2, 2019.**

If you have any questions or require assistance with your 2018 AY RFI, please contact one of the following:

David Imrie at David.Imrie@gov.ab.ca or 780-427-1688
Joanne Fortin at Joanne.Fortin@gov.ab.ca or 780-641-9638
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Instructions for Reporting Operator Details on Sheet 1(Oper)

Sheet 1(Oper) captures information about the operators/owners of railway property and the Canada Post mailing address for the assessment notice. All operators/owners of railway property must input the information that is required in Sheet 1(Oper) as of October 31, 2018. The instructions are as follows:

Table 1 – Operator Identification

Row	Label	Reporting Instructions
Note: The information in rows 1 and 2 are for the assessor's use only and do not need to be reviewed or updated by the operator.		
Operator (row 3)		
3	AsseName	Enter the full legal name of the operator/owner (individual or corporation). If the operator is a corporation, enter the name as recorded on the incorporation documents.
Person accountable for the 2018 AY RFI (rows 4 and 5)		
4	RfiActName	Enter the name of the individual in the operator/owner's organization who is accountable for the completeness and correctness of the information submitted to the assessor. This individual **must** be an officer or executive of the organization.
5	RfiActTitle	Enter the title of the accountable person.
Contact person for the 2018 AY RFI (rows 6 and 7)		
6	RfiContactName	Enter the full name of the individual who will act as the first point of contact if the assessor has questions about the 2018 AY RFI Return.
7	RfiContactTel	Enter the daytime business telephone number (including area code and country code if applicable) for the contact person.
Assessment notice mailing address (rows 8 through 15). The address must be inside the operator's organization and must follow Canada Post address standards per www.canadapost.ca/tools/pg/manual/PGaddress-e.asp.		
8	Addr1	Enter the first line of the mailing address.
9	Addr2	Enter the second line of the mailing address.
10	Addr3	Enter the third line of the mailing address.
11	Addr4	Enter the fourth line of the mailing address.
12	Muni	Enter the Canada Post municipality.
13	PrSt	Enter the two-character Canada Post code for the province or state.
14	PcZip	Enter the postal code (6) or zip code (5 or 5+4 format).
15	Cntry	Enter the full name of the country. Enter **USA** for the United States.

Instructions for Reporting Railway Property in "Alberta" on Sheet 2(TFAC)

Sheet 2(TFAC) is the information required to complete the 2018 AY RFI report for Railway Property.

This location information can also be reported on a supplementary GIS file. The supplementary GIS file must be a geographic or projected MapInfo or ESRI (shape) file. Complete metadata (datum, projection, false easting, false northing and scale reduction factor) must be provided. **Report only the geographic locations of the railway property in a GIS file.**

- If you are choosing to report railway property location on a supplementary GIS file, complete Sheet 2 (TFAC) of your 2018 AY RFI inventory file (Col F through K) per the instructions below, but leave the Location - Allocation Area columns (C through E) and Location – Address columns (L through AI) blank; and
- The supplementary GIS file must have an AsseInventID for each GIS record.

Note: The 2018 AY RFI inventory file (including the supplementary GIS file) allows the operator to report up to four address schemes to describe the location of inventory; at least one **must** be reported.

Table 2 – Railway in "Alberta"

Col	Label	Reporting Instructions
Note: The information in columns A and B is for the assessor's use only and does not need to be reviewed or updated by the operator.		
Location - Allocation Area (columns C through E) **Codes from Table 4 of 2018 Allocation Area Guide as found on our website**		
C	TaxJurID	Municipality code. Code from **column 3**, Table 4.
D	AsmntJurID	Assessment jurisdiction code. Code from **column 4**, Table 4.
E	AAName	Allocation area name. Code from **column 1**, Table 4.
Inventory Details (columns F through K)		
F	RecType	Enter RAIL
G	Class	Enter "A" for "Railway located within Railway Right of way." Enter "B" for "Railway located outside of Railway Right of Way"
H	AsseInventID	Enter the code used by the operator to uniquely identify the inventory (up to 150 characters). This may include municipality roll numbers, lease number or line identification.
I	AsseInventName	Enter the name or description (example: type of inventory, function) used by the operator to uniquely identify the inventory (up to 150 characters).
J	Length	In kilometres.
K	Traffic	If you entered "A" in Column G "Class", please go to Table 3 on Page 8 to find the appropriate Traffic Codes (Enter the corresponding code 1 through 8).
Location - Address (columns L through AI) – Enter the address that best describes where the inventory resides within the municipality (where it runs from and to). Report all applicable address formats. The information in columns **L** through **AI** must be identical for all inventories that reside on the same parcel. See Appendix for further instructions on Location-Address.		

Table 2 – Railway in "Alberta"

Col	Label	Reporting Instructions
*From Alberta Township System legal land parcel (columns **L** through **Q**)*		
L	FrQS	Quarter section. Enter **NE, NW, SE, SW** or leave blank.
M	FrLSD	Legal subdivision. Enter **01** to **16** or leave blank.
N	FrSec	Section. Enter **01** to **36.**
O	FrTwp	Township. Enter **001** to **126.**
P	FrRge	Range. Enter **01** to **30.**
Q	FrMer	Meridian. Enter **3** to **6.**
*Subdivided parcel (columns **R** through **T**)*		
R	FrP	Plan.
S	FrB	Block.
T	FrL	Lot.
*From Municipal address (column **U**)*		
U	FrMuniAddr	Municipal (or "street") address.
*Geographic coordinates (columns **V** and W)*		
V	FrNAD83Lat	NAD83 latitude. Enter **49.000000** to **60.000000** (approximate range)
W	FrNAD83Long	NAD83 longitude. Enter -**110.000000** to **-120.000000** (approximate range)
*To Alberta Township System legal land parcel (columns **X** through **AC**)*		
X	ToQS	Quarter section. Enter **NE, NW, SE, SW** or leave blank.
Y	ToLSD	Legal subdivision. Enter **01** to **16** or leave blank.
Z	ToSec	Section. Enter **01** to **36.**
AA	ToTwp	Township. Enter **001** to **126.**
AB	ToRge	Range. Enter **01** to **30.**
AC	ToMer	Meridian. Enter **3** to **6.**
*To Subdivided parcel (columns **AD** through **AF**)*		
AD	ToP	Plan.
AE	ToB	Block.
AF	ToL	Lot.
*To Municipal address (column **AG**)*		
AG	ToMuniAddr	Municipal (or "street") address.
*To Geographic coordinates (columns **AH** and **AI**)*		
AH	ToNAD83Lat	NAD83 latitude. Enter **49.000000** to **60.000000** (approximate range)
AI	ToNAD83Long	NAD83 longitude. Enter -110.000000 to -120.000000 (approximate range)

Appendix

Table 3 - Traffic Code Table for Column K

Code	Description
1	Less than 1 million tonnes
2	More than 1 million tonnes to a maximum of 3 million tonnes
3	More than 15 million tonnes to a maximum of 25 million tonnes
4	More than 25 million tonnes
5	More than 3 million tonnes to a maximum of 7 million tonnes
6	More than 7 million tonnes to a maximum of 15 million tonnes
7	Rail line/abandoned/ zero tonnes
8	Grading, ballasts or improvements located on extra right of way for sidings, spur tracks, wyes, station grounds, marshalling or maintaining yards

Location – Address

The 2018 AY RFI inventory file uses four address schemes to describe the location of inventory. Report all applicable (or available) addresses. At least one of the "location – address" schemes **must** be reported.

1. *Alberta Township System legal land parcel (un-subdivided)* – The default address scheme for rural Alberta, it has six components:
   a. Quarter section (QS) – Enter **NE, NW, SE, SW** or leave blank. Blank is valid when the exact location in the section is unknown or an LSD is specified instead.
   b. Legal subdivision (LSD) – Enter **01** to **16** or leave blank. Blank is valid when the exact location in the section is unknown or a QS is specified instead.
   c. Section (S) – Enter **01** to **36**. This is a mandatory ATS address field. Include the leading zeroes (example: 06, not 6).
   d. Township (T) – Enter **001** to **126**. This is a mandatory ATS address field. Include the leading zeroes (example: 002, not 2).
   e. Range (R) – Enter **01** to **30**. This is a mandatory ATS address field. Include the leading zeroes (example: 01, not 1).
   f. Meridian (M) – Enter **3** to **6** (4, 5 or 6 in Alberta, 3 in Lloydminster, Saskatchewan). This is a mandatory ATS address field.
2. *Subdivided parcel* – The default address scheme for urban Alberta, it has three components: plan, block and lot. Subdivided parcels always have a plan number, but the block or lot or both may be unassigned.
3. *Municipal address* – A secondary address scheme for larger urban centres and counties. Although a municipal address can be structured with three or more components, the 2018 AY RFI inventory file only needs the concatenated values in this column. Do not use Canada Post mailing addresses. Although they may share components and component values, they are not the same.

4. *Geographic coordinates* – The universal address scheme for all of Alberta, it has two components: latitude and longitude.
   a. NAD83 latitude. Enter decimal degrees from **49.000000** to **60.000000** (approximate range). Report up to six decimal points.
   b. NAD83 longitude. Enter decimal degrees from -**110.000000** to **-120.000000** (approximate range). Report up to six decimal points.

The 2018 Allocation guide and maps are available at the following link: **http://www.municipalaffairs.alberta.ca/linear-property-assessment-request-for-information**.

Submit your 2018 AY RFI Report to the assessor no later than January 2, 2019. 2018AY RFI Reports may be mailed, couriered or hand delivered to:

Provincial Assessor
Assessment Services Branch
Municipal Affairs
15th Floor, Commerce Place
10155 102 St NW
Edmonton AB T5J 4L4
Canada

2018 AY RFI Reports may be e-mailed to:

ma.alpasmail@gov.ab.ca

All information reported to the assessor will be managed in accordance with the *Municipal Government Act* and the *Freedom of Information and Protection of Privacy Act.*

Publications that may assist you are:

a. *Municipal Government Act*,
b. *Freedom of Information and Protection of Privacy Act*,
c. *Matters Relating to Assessment and Taxation Regulation*
d. *Matters Relating to Assessment Complaints Regulation*,

All may be purchased from the Alberta Queen's Printer Bookstore. Other regulations are also available on the same site. For more information, visit the Queen's Printer website at www.qp.gov.ab.ca.

As indicated previously section 295 of the *MGA* is to ensure that the 2018 AY RFI Report is complete and accurate as the information contained therein will be relied upon by the assessor for the 2019 tax year. The requested information must be reported within 60 days from the date of this request, but your cooperation in providing the information prior to the deadline would be appreciated.

If you have any questions regarding this request or require more information, do not hesitate to contact one of the following:

David Imrie at David.Imrie@gov.ab.ca or 780-427-1688
Joanne Fortin at Joanne.Fortin@gov.ab.ca or 780-641-9638
Brenda Therrien at Brenda.Therrien@gov.ab.ca or 780-422-8357
General Inquiries at ma.alpasmail@gov.ab.ca

We thank you for your response to the 2018 Request for Information.