



2018 LINEAR 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 Municipality	2
Example of the Assessment Detail Notice	3
Field Description Information about the 2018 Linear Property Assessment Notice for Pipeline Property	4
Field Description Information about the 2018 Linear Property Assessment Notice for Well Property	5
Field Description Information about the 2018 Linear Property Assessment Notice for Electric Power Generation Property	7
Field Description Information about the 2018 Linear Property Assessment Notice for Electric Power Property (Transmission and Distribution)	8
Field Description Information about the 2018 Linear Property Assessment Notice for Cable Distribution Undertakings Property	9
Field Description Information about the 2018 Linear Property Assessment Notice for Telecommunication Carrier Property	10
Field Description Information about the 2018 Linear Property Assessment Notice for Gas Distribution Property	11
Field Description Information about the 2018 Linear Property Assessment Notice for Railway Property	12

Introduction

This guide is provided to assist you in understanding the 2018 linear property assessment notice (for the 2019 tax year) and related fields and columns.

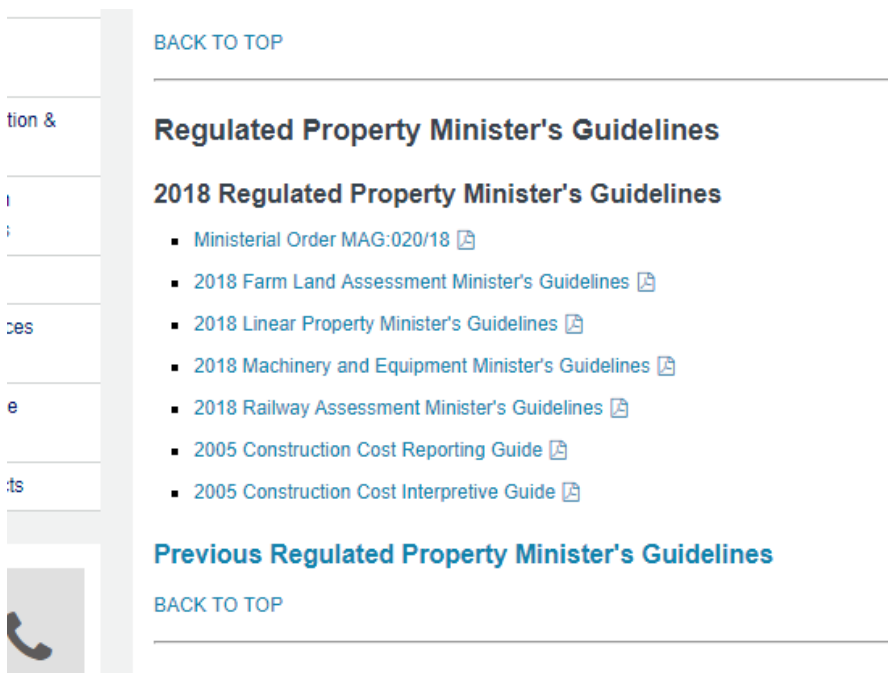
The format for the linear property assessment notice is the same for all eight property types:

- **Pipeline** (Alberta Energy Regulator (AER), Alberta Utilities Commission (AUC), National Energy Board (NEB)/Self-Reported)
- **Well**
- **Electric Power Generation**
- **Electric Power Transmission and Distribution**
- **Cable Distribution Undertakings**
- **Telecommunication Carrier**
- **Gas Distribution**
- **Railway Property**

Although the format is the same for all eight types, the contents of the fields on the assessment notice may show different information.

Consequently, you will need to refer to the [2018 Alberta Linear Property Assessment Minister's Guidelines](#) when reviewing the specific details of your municipality's assessment notice. A copy of this document can be found at:

http://www.municipalaffairs.alberta.ca/mc_property_assessment_and_taxation_legislation.cfm (scroll down to Regulated Property Minister's Guidelines)



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BACK TO TOP

Regulated Property Minister's Guidelines

2018 Regulated Property Minister's Guidelines

- [Ministerial Order MAG:020/18](#)
- [2018 Farm Land Assessment Minister's Guidelines](#)
- [2018 Linear Property Minister's Guidelines](#)
- [2018 Machinery and Equipment Minister's Guidelines](#)
- [2018 Railway Assessment Minister's Guidelines](#)
- [2005 Construction Cost Reporting Guide](#)
- [2005 Construction Cost Interpretive Guide](#)


Previous Regulated Property Minister's Guidelines

BACK TO TOP

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The information in this document describes the different fields by corresponding item numbers on the sample notice (pages 1 and 3) as it relates to the individual property type.



**Alberta Municipal Affairs
Linear Property Assessment Notice
Assessment Year YYYY**

Notice of Assessment Date: DD-MMM-YYYY
Date Sent: DD-MMM-YYYY
Tax Year: YYYY
Vintage: ANNUAL

(A) TAX JURISDICTION MA ID: 9999

(B) Tax Jurisdiction Name
Address Line 1
Address Line 2
Address Line 3
Address Line 4
Address Line 5

(C) ASSESSEE MA ID: 99999 **(D) BA Code:** 99999

(E) Assessee Name
Address Line 1
Address Line 2
Address Line 3
Address Line 4
Address Line 5

A COMPLAINT ABOUT AN ASSESSMENT FOR LINEAR PROPERTY MUST BE FILED ON OR BEFORE:

DD-MMM-YYYY
WITH: CHAIR
MUNICIPAL GOVERNMENT BOARD
2ND FLOOR
1229 – 91 STREET SW
EDMONTON AB T6X 1E9
CANADA
PHONE 780-427-4864

THIS DOCUMENT IS ISSUED BY:
ALBERTA MUNICIPAL AFFIARS
ASSESSMENT SERVICES BRANCH
LINEAR PROPERTY ASSESSMENT
15TH FLOOR, COMMERCE PLACE
10115 – 102 STREET
EDMONTON AB T5J 4L4
CANADA
PHONE 780-422-8302

(SIGNATURE)

A complaint must contain the information described in section 19 of MRAC*

Steve White, Designated Linear Assessor

As per MGA s. 297(1), 297(4) - Linear properties are class 2 non-residential.

SUMMARY INFORMATION

(F) Linear Property	(J) Assessments	(K) Taxable(T)	(L) Exempt(E)	(M) GIPOT(G)[†]
(G) Pipeline (NRL-P)	9,999	9,999		
(G) Well (NRL-W)	9,999	9,999		
(H) AJ Total – AJ Name	9,999	9,999		
(I) TJ Total – TJ Name	9,999	9,999		

The notice has been sent to the assessed person
Note: The municipality is responsible for the tax notice, pursuant to MGA s. 333.

SAMPLE

† GIPOT = Grant in place of taxes

* MRAC = Matters Relating to Assessment Complaints Regulation

†† Electric Power Generation linear property tax code is X but is reported under (T) taxable assessment. (This will show only when EPG property - PGEN - is included)

Linear Property Assessment Notice 2018 Assessment Year

The linear property assessment notice is made up of two parts:

1. A summary listing of the assessed property for the assessed person in a specified municipality, showing totals by property type (see sample on page 1). An explanation of the fields for this part is listed in the table below.
2. The detailed record of the assessed property (see sample on page 3). An explanation of the fields for this part is listed on pages 4 to 10.

The following table provides descriptions for items A to M on the sample notice on page 1. On the accompanying USB this refers to the file "... Summary_Assessment.pdf".

Item #	Column or Field Headings	Description
A	Tax Jurisdiction MA ID	Alberta Municipal Affairs identification number (assigned by SIMS) for the Alberta municipality with the ability to levy property taxes.
B	Tax Jurisdiction Name	The name of the Alberta municipality with the ability to levy property taxes.
C	Assessee MA ID	The Alberta Municipal Affairs (MA) assessed person identification number - assigned by the ministry's Stakeholders Information Management System (SIMS).
D	AER	The business associate identification number assigned by the Ministry of Energy.
E	Assessee Name	The name of the assessed person or corporation owning/operating the assessed properties.
F	Linear Property	Field heading – see item G for details.
G	Type of linear property and code	Lists the type of linear property the assessed person or corporation has in this municipality. Eight different property types and codes are possible including: Pipeline (NRL-P), Well (NRL-W), Electric Power Generation (NRL-PGEN), Electric Power (NRL-EPS), Cable Distribution Undertakings (NRL-C), Telecommunication Carrier (NRL-T), Gas Distribution (NRL-GDP) and Railway (NRR-RL).
H	AJ Total – AJ Name	Identifies the Assessment Jurisdiction that corresponds to the assessments displayed under columns J, K, L and M. The assessment jurisdiction is an identified geographic area within a municipality, and every AJ must belong to a municipality for levying property taxes. There must be one or more AJs per municipality.
I	TJ Total – TJ Name	Identifies the municipality for this assessed person or corporation that corresponds to the assessments under columns J, K, L and M.
J	Assessments	The total assessments by property type (K+L+M).
K	Taxable (T)	The total taxable assessments by property type subject to property taxes by the municipality.
L	Exempt (E)	The total assessment by property type exempt from taxation as per the <i>Municipal Government Act (MGA)</i> . These properties are assessable but not subject to property taxes by the municipality.
M	GIPOT (G)	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>MGA</i> .

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



Alberta Municipal Affairs
 Linear Property Assessment Notice
 Assessment Year YYYY

Notice of Assessment: DD-MMM-YYYY
 Date Sent: DD-MMM-YYYY
 Tax Year: YYYY
 Vintage: ANNUAL

Tax Jurisdiction MA ID: 9999 Tax Jurisdiction Name
 Assessment Jurisdiction MA ID: 9999 Assessment Jurisdiction Name
 Assessee MA ID: 99999 BA Code: 99999 Assessee Name
 Property Type: CBL (NRL-C), ELE (NRL-EPS), EPG (NRL-PGEN), GDP (NRL-GDP), PL (NRL-P), RAIL (NRR-RL), TEL (NRL-T)

As per MGA s. 297(1), 297(4) - Linear properties are class 2 non-residential.

(1) DIPAUID	(2) School Support	(3) Property Description	(4) From Address	(5) To Address	(6) ACC	(7) ACC Description	Schedule A (21)		Schedule B (22)	Schedule C (23)	Schedule D (24)	Assessment (17)							
							(8) n* (Qty)	(9) IC	Cost Factor (10)	Base Cost (11)	AYM Factor (12)	(13) Code	(14) Factor	(15) Code	(16) Factor	Taxable ^{††} (T) (18)	Exempt (E) (19)	GIPOT [†] (G) (20)	

SAMPLES



Alberta Municipal Affairs
 Linear Property Assessment Notice
 Assessment Year YYYY

Notice of Assessment Date: DD-MMM-YYYY
 Date Sent: DD-MMM-YYYY
 Tax Year: YYYY
 Vintage: ANNUAL

Property Type: Well (NRL-W)

Tax Jurisdiction MA ID: 9999 Tax Jurisdiction Name
 Assessment Jurisdiction MA ID: 9999 Assessment Jurisdiction Name
 Assessee MA ID: 99999 BA Code: 99999 Assessee Name

As per MGA s. 297(1), 297(4) - Linear properties are class 2 non-residential.

1 DIPAUID	2 School Support	3 Property Description	26 Surface Location	6 ACC	7 ACC Description	Schedule A (21)		Schedule B (22)	Schedule C (23)	Schedule D (24)	Schedule L (25)	Assessment (17)							
						8 n* (Qty)	9 IC	10 Cos t	11 Base Cost	12 AYM Factor	13 Code	14 Factor	15 Code	16 Factor	17 Code	18 Value	19 Taxable (T)	20 Exempt (E)	20 GIPOT (G)

School Support
 U = Undeclared
 P = Public
 S = Separate

† GIPOT = Grant in place of taxes
 †† Electric Power Generation linear property tax code is X but is reported under (T) taxable assessment
 (This will show only when Electric Power Generation property – PGEN – is included)

Assessment Detail Report - Pipeline Property

Each pipeline detail report begins with a Designated Industrial Property Assessment Unit identification number (DIPAUID), which was in previous years Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and Property Description. The Property Description consists of the pipeline licence and line number (if available), then followed by the:

- From Address (if applicable) which is formatted as From FAC code/LSD-SEC-TWP-RG-WM, and
- To Address (if applicable) which is formatted To FAC code/LSD-SEC-TWP-RG-WM.

Note: If the pipeline is not registered at the Alberta Energy Regulator (AER), there may not be a “From” or “To” address

IMPORTANT: If a pipeline licence and line crosses a municipal boundary, there will be a new DIPAUID for the remainder of the same property in the next municipality.

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit - number - assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, the pipeline licence and line number as per the records of the AER or Department of Energy and Resources of Saskatchewan.
4	From Address	The “From” location of the pipeline including FAC code/LSD-SEC-TWP-RG-WM.
5	To Address	The “To” location of the pipeline including FAC code/LSD-SEC-TWP-RG-WM.
6	ACC (Schedule A)	Assessment Classification Code - refer to sections 4.003 and 4.006 of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to sections 4.003 and 4.006 of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Length of pipeline – refer to section 4.007 and table 4.03 of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> for more information.
9	IC (Schedule A)	Not applicable for this property type.
10	Cost Factor (Schedule A)	Not applicable for this property type.
11	Base Cost (Schedule A)	Defined in section 1.001(g) of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> . Also refer to table 4.03.
12	AYM Factor (Schedule B)	Defined in section 1.001(d) of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> . The factor can be found in table 1.01.
13	Code (Schedule C)	Refer to section 1.003 and table 4.03A of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> .
14	Factor (Schedule C)	Defined in section 1.001(j) of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> . The factor can be found in table 4.03A.
15	Code (Schedule D)	If applicable, defined in section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> . The codes can be found in table 4.04, and no code will be displayed if not applicable.
16	Factor (Schedule D)	If applicable, defined in section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> and the factor can be found in table 4.04. The factor will be 1.000 if not applicable.
17	Assessment	The assessment for the individual linear property.
18	Taxable (T)	The taxable assessment for the individual linear property.
19	Exempt (E)	The assessment for the individual linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> .
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister’s Guidelines</i> .

Assessment Detail Report - Well Property

Each well detail report begins with a Designated Industrial Property Assessment Unit identification number (DIPAUID) , which was in previous years Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and the Property Description. The Property Description is the well licence number, then followed by the:

- From Address which is formatted as the surface location of the well licence in LSD-SEC-TWP-RG-WM.

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit - number - assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	The licence number as per the records of the Alberta Energy Regulator (AER) or Department of Energy and Resources of Saskatchewan.
4	From Address	Not applicable.
5	To Address	Not applicable.
6	ACC (Schedule A)	Assessment Classification Code - refer to sections 4.003 and 4.008 and tables 4.07 and 4.08 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 4.003 and 4.008 and tables 4.07 and 4.08 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Depth in metres – refer to section 4.009 and table 4.09 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . For wells located in the City of Lloydminster, Saskatchewan, refer to section 4.009A.
9	IC (Schedule A)	Not applicable for this property type.
10	Cost Factor (Schedule A)	Not applicable for this property type.
11	Base Cost (Schedule A)	Defined in section 1.001(g) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . Also refer to table 4.09.
12	AYM Factor (Schedule B)	Defined in section 1.001(d) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> , the factor can be found in table 1.01.
13	Code (Schedule C)	Refer to section 1.003 and table 4.09A of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
14	Factor (Schedule C)	Defined in section 1.001(j) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factor can be found in table 4.09A.
15	Code (Schedule D)	Refer to section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> , tables 4.10, 4.11, 4.12, and 4.13 - NOTE THE CODE IS DISPLAYED AS: T - FOR TABLE, TABLE NUMBER/APPLICABLE CODE. Example: T4.12/3F means table 4.12, code 3F, for a schedule D factor of 0.100.
16	Factor (Schedule D)	Defined in section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in tables 4.10, 4.11, 4.12, and 4.13.
17	Assessment	The assessment for the individual linear property.
18	Taxable (T)	The taxable assessment for the individual linear property.
19	Exempt (E)	The assessment for the individual linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment Detail Report - Well Property (continued)

Item #	Column or Field Headings	Description
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
25	Schedule L	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
26	Surface Location	Surface location of the well licence in LSD-SEC-TWP-RG-WM.
27	Code (Schedule L)	Defined in section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The codes can be found in tables 4.14 and 4.15.
28	Value (Schedule L)	Defined in section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The values can be found in tables 4.14 and 4.15.

Assessment Detail Report - Electric Power Generation Property

Each electric power generation detail report begins with a Designated Industrial Property Assessment Unit identification number (DIPAUID) , which was in previous years Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and the Property Description as provided by the assessed person, then followed by the:

- 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).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit - number - assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refer to section 2.002 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 2.002 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined as per section 2.000 and table 2.01 (Notes) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
9	IC (Schedule A)	Defined in section 1.001(o) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
10	Cost Factor (Schedule A)	Based on the year built, see table 2.02 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for the factors.
11	Base Cost (Schedule A)	Defined in section 1.001(g) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
12	AYM Factor (Schedule B)	Defined in section 1.001(d) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factor can be found in table 1.01.
13	Code (Schedule C)	Refer to section 2.000 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> , table 2.01 for reference to appropriate table – NOTE: THE CODE IS DISPLAYED AS T - FOR TABLE, TABLE NUMBER/CHRONOLOGICAL AGE. Example: T2.05/>12 means table 2.05, chronological age >12 for a schedule C factor of 0.200.
14	Factor (Schedule C)	Defined in section 1.001(j) and 2.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The appropriate table for the factor can be found in table 2.01.
15	Code (Schedule D)	See section 2.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
16	Factor (Schedule D)	See section 2.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 2.01
17	Assessment	The assessment for the individual linear property.
18	Taxable (T)	The taxable assessment for the individual linear property.
19	Exempt (E)	The assessment for the individual linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment Detail Report - Electric Power Property (Transmission and Distribution)

Each electric power property detail report begins with a Designated Industrial Property Assessment Unit identification number (DIPAUID) , which was in previous years Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and the Property Description as provided by the assessed person, then followed by the:

- From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available), and
- To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit - number - assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refer to section 2.002 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 2.002 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined as per section 2.000 and table 2.01 (Notes) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
9	IC (Schedule A)	Defined in section 1.001(o) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
10	Cost Factor (Schedule A)	Based on the year built, see table 2.02 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for the factors.
11	Base Cost (Schedule A)	Defined in section 1.001(g) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
12	AYM Factor (Schedule B)	Defined in section 1.001(d) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 1.01.
13	Code (Schedule C)	Refer to section 2.000 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> , table 2.01 for reference to appropriate table. NOTE: THE CODE IS DISPLAYED AS: T - FOR TABLE, TABLE NUMBER / Chronological Age. Example: T2.03/12 means table 2.03, chronological age 12 for a schedule C Factor of 0.570.
14	Factor (Schedule C)	Defined in sections 1.001(j) and 2.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The appropriate table for the factor can be found in table 2.01.
15	Code (Schedule D)	See section 2.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
16	Factor (Schedule D)	The factors can be found in table 2.01 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
17	Assessment	The assessment for the individual linear property.
18	Taxable (T)	The taxable assessment for the individual linear property.
19	Exempt (E)	The assessment for the individual linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment Detail Report - Cable Distribution Undertakings Property

Each cable distribution undertakings detail report starts with a Designated Industrial Property Assessment Unit identification number (DIPAUID), which was in previous years Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and the Property Description as provided by the assessed person, then followed by the:

- From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available), and
- To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit - number - assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refer to section 3.002 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 3.002 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined as per section 3.000 and table 3.01 (described in the column Characteristics and Specifications, where applicable) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
9	IC (Schedule A)	If applicable, defined in section 1.001(o) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
10	Cost Factor (Schedule A)	Based on the year built, see table 3.02 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for factors.
11	Base Cost (Schedule A)	Defined in section 1.001(g) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> , also refer to table 3.01.
12	AYM Factor (Schedule B)	Defined in section 1.001(d) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 1.01.
13	Code (Schedule C)	Refer to section 3.000 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> and table 3.01 for reference to the appropriate table.
14	Factor (Schedule C)	Defined in section 1.001(j) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factor can be found in table 3.01A.
15	Code (Schedule D)	See section 3.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
16	Factor (Schedule D)	See section 3.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 3.01 or table 3.03, if applicable.
17	Assessment	The assessment for the individual linear property.
18	Taxable (T)	The taxable assessment for the individual linear property.
19	Exempt (E)	The assessment for the individual linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment Detail Report – Telecommunication Carrier Property

Each telecommunication carrier detail report starts with a Designated Industrial Property Assessment Unit identification number (DIPAUID), which was in previous years Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and the Property Description as provided by the assessed person, then followed by the:

- From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available), and
- To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit - number - assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refer to section 3.002 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 3.002 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined as per section 3.000 and table 3.01 (described in the column Characteristics and Specifications, where applicable) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
9	IC (Schedule A)	If applicable, defined in section 1.001(o) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
10	Cost Factor (Schedule A)	Based on the year built, see table 3.05 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for the factors.
11	Base Cost (Schedule A)	Defined in section 1.001(g) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 3.04.
12	AYM Factor (Schedule B)	Defined in section 1.001(d) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 1.01.
13	Code (Schedule C)	Refer to section 3.000 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> and table 3.04 for reference to the appropriate table.
14	Factor (Schedule C)	Defined in section 1.001(j) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 3.04A.
15	Code (Schedule D)	See section 3.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
16	Factor (Schedule D)	See section 3.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 3.06.
17	Assessment	The assessment for the individual linear property.
18	Taxable (T)	The taxable assessment for the individual linear property.
19	Exempt (E)	The assessment for the individual linear property exempt from taxation.
20	GIPO (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment Detail Report - Gas Distribution Property

Each gas distribution detail report starts with a Designated Industrial Property Assessment Unit identification number (DIPAUID), which was in previous years Linear Property Assessment Unit identification number (LPAUID), followed by the School Support and Property Description as provided by the assessed person, then followed by the:

- From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available), and
- To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit - number - assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refers to section 4.003 and table 4.03 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 4.003 and table 4.03 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined in table 4.03 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
9	IC (Schedule A)	Not applicable to this property type.
10	Cost Factor (Schedule A)	Not applicable to this property type.
11	Base Cost (Schedule A)	Defined in section 1.001(g) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
12	AYM Factor (Schedule B)	Defined in section 1.001(d) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 1.01.
13	Code (Schedule C)	Refer to section 1.003 and table 4.03A of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
14	Factor (Schedule C)	Defined in section 1.001(j) of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 4.03A.
15	Code (Schedule D)	Defined in section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . See table 4.03 for reference to the appropriate table.
16	Factor (Schedule D)	Defined in section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> . The factors can be found in table 4.03.
17	Assessment	The assessment for the individual linear property.
18	Taxable (T)	The taxable assessment for the individual linear property.
19	Exempt (E)	The assessment for the individual linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .
24	Schedule D	See Description of Schedules - section 1.003 of the <i>2018 Alberta Linear Property Assessment Minister's Guidelines</i> .

Assessment Detail Report – Railway Property

2019 Tax Year is the first year Railway Property is assessed as linear property. Each railway detail report starts with a Designated Industrial Property Assessment Unit identification number (DIPAUID), followed by the School Support and Property Description as provided by the assessed person, then followed by the:

- From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available), and
- To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).

Item #	Column or Field Headings	Description
1	DIPAUID	Designated Industrial Property Assessment Unit - number - assigned by Alberta Municipal Affairs.
2	School Support	Describes the school support for all linear properties per assessed person or corporation. Values: U = Undeclared (default), P = Public or S = Separate.
3	Property Description	If applicable, as provided by the assessed person.
4	From Address	From Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
5	To Address	To Address (if applicable) LSD-SEC-TWP-RG-WM, or Plan Block Lot (if available).
6	ACC (Schedule A)	Assessment Classification Code - refers to sections 1.001(c) and 2.001A of the <i>2018 Alberta Railway Assessment Minister's Guidelines</i> for more information.
7	ACC Description (Schedule A)	Description of the ACC - refer to section 2.001A of the <i>2018 Alberta Railway Assessment Minister's Guidelines</i> for more information.
8	n* (Qty) (Schedule A)	Determined in table 2.001A of the <i>2018 Alberta Railway Assessment Minister's Guidelines</i> .
9	IC (Schedule A)	Not applicable to this property type.
10	Cost Factor (Schedule A)	Not applicable to this property type.
11	Base Cost (Schedule A)	Defined in section 1.001(g) of the <i>2018 Alberta Railway Assessment Minister's Guidelines</i> .
12	AYM Factor (Schedule B)	Defined in section 1.001(e) of the <i>2018 Alberta Railway Assessment Minister's Guidelines</i> . The factors can be found in table 3.001.
13	Code (Schedule C)	Refer to section 1.003(c) and table 4.001 and Table 4.002 of the <i>2018 Alberta Railway Assessment Minister's Guidelines</i> .
14	Factor (Schedule C)	Defined in section 1.001(b) of the <i>2018 Alberta Railway Assessment Minister's Guidelines</i> .. The factors can be found in tables 4.001 and 4.002.
15	Code (Schedule D)	Not applicable to this property type.
16	Factor (Schedule D)	Not applicable to this property type.
17	Assessment	The assessment for the individual linear property.
18	Taxable (T)	The taxable assessment for the individual linear property.
19	Exempt (E)	The assessment for the individual linear property exempt from taxation.
20	GIPOT (G)	The assessment amount that may be subject to a Grant in Place of Taxes, as determined by the applicable government department for the individual linear property.
21	Schedule A	See Description of Schedules - section 1.003 of the <i>2018 Alberta Railway Assessment Minister's Guidelines</i> .
22	Schedule B	See Description of Schedules - section 1.003 of the <i>2018 Alberta Railway Assessment Minister's Guidelines</i> .
23	Schedule C	See Description of Schedules - section 1.003 of the <i>2018 Alberta Railway Assessment Minister's Guidelines</i> .
24	Schedule D	Not applicable to this property type.