
2025 Assessment year request for information reference guide

Designated industrial property – linear –
operators of electric power systems
(Transmission and distribution)

Alberta 

2025 Assessment year request for information reference guide| Municipal Affairs

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Designated industrial linear property operator's responsibility / purpose of the 2025 assessment year request for information

Under sections 292, 294, and 295(1) of the *Municipal Government Act* and parts 9-12 of The Lloydminster Charter, all designated industrial linear property operators in the Province of Alberta and the City of Lloydminster, Saskatchewan are required to provide a report relating to the designated industrial linear property when requested by the assessor.

The 2025 Assessment Year Request for Information (2025 AY RFI) Reference Guide provides the required steps for the operators of electric power systems (transmission and distribution) to prepare a fully compliant 2025 AY RFI Return.

The 2025 AY RFI and other material provide direction and explain the circumstances you will need to update/modify the enclosed pre-populated 2025 AY RFI Excel file (**Company Number_RFI_SELF_REPORTED_ELE_2025.xls**). It also explains the circumstances under which you are required to send copies of other documents as part of your 2025 AY RFI Return.

You must report all requested information by November 24, 2025.

2025 AY request for information return declaration

This form is to ensure your contact information is up to date and the 2025 AY RFI Return has been filled out in compliance with the 2025 AY RFI. This form must be completed, signed and included with the 2025 AY RFI Return by November 24, 2025.

Supplementary assessment for 2025 tax year

Please review the "Supplementary Assessment for Designated Industrial Linear Property" document in this 2025 AY RFI communication package.

Terminology

'Plain language' and industry-familiar terminologies have been used in the 2025 AY RFI whenever possible. The 2025 AY RFI is a legal document that deals with technically complex subjects. Review the following "Terms and Definitions" section for the meaning of key words used in the 2025 AY RFI. Also, review the Appendix for expanded reporting instructions for common inventory file elements and cross-references between industry-familiar terminologies used in the 2025 AY RFI.

Terms and definitions

In the 2025 Assessment Year Request for Information (2025 AY RFI) for operators of electric power systems (transmission and distribution):

- (a) **2025 AY RFI Return** means a complete inventory file (including copies of the documents to support the total project costs and the claimed excluded costs pursuant to the *Municipal Government Act*, CCRG and any supporting GIS files) submitted to the assessor in response to the 2025 AY RFI.
- (b) **aerial** means inventory suspended from poles, towers, bridges, and other fixtures.
- (c) **AER** means Alberta Energy Regulator.
- (d) **Alberta** means the Province of Alberta and the City of Lloydminster, Saskatchewan.
- (e) **allocation area** means the administrative areas defined by the assessor to determine in which municipality the designated industrial linear property is located.
- (f) **assessment year** has the meaning given to it in the Regulation.
- (g) **assessor** has the meaning given to it in section 284(1)(d) of the *Municipal Government Act* or parts 9-12 of The Lloydminster Charter.
- (h) **ATS** means Alberta Township System legal land parcel (un-subdivided).
- (i) **AUC** means Alberta Utilities Commission.
- (j) **buried** means inventory ploughed into the ground or buried in a trench.
- (k) **CCRG** refers to the 2005 Construction Cost Reporting Guide.
- (l) **designated industrial property** has the meaning given in s284(f.01) of the *Municipal Government Act* parts 9-12 of the Lloydminster Charter.
- (m) **electric power systems** have the meaning given to it in section 284(k)(i) of the *Municipal Government Act* and the Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2017); or parts 9-12 of The Lloydminster Charter and Matters Relating to Assessment and Taxation 2018 (AR 203/2017).
- (n) **Geographic Information System (GIS)** means a map-based application such as MapInfo, ESRI, Intergraph and the application's associated spatial data (example: line work style, symbols, and geometries).
- (o) **included cost (ic)** means the value of designated industrial linear property calculated in accordance with the CCRG, prior to adjustment by the cost factor, as defined in section 1.001 of the 2024 Alberta Linear Property Assessment Minister's Guidelines.
- (p) **inventory file** means the Microsoft Excel file prescribed and pre-populated by the assessor in the 2025 AY RFI or a GIS file containing the same information or a combination of the two.
- (q) **linear property** has the meaning given to it in section 284(1)(k) of the *Municipal Government Act* and the Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2017); or parts 9-12 of The Lloydminster Charter and Matters Relating to Assessment and Taxation 2018 (AR 203/2017).
- (r) **operator** has the meaning given to it in section 284(1)(p) of the *Municipal Government Act* and the Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2017); or parts 9-12 of The Lloydminster Charter and Matters Relating to Assessment and Taxation 2018 (AR 203/2017).
- (s) **project cost** means the cost of construction as described in section 1.000 of the CCRG.
- (t) **regulation** means the Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2018) in the Province of Alberta and in the City of Lloydminster.

- (u) **request for information (RFI)** means the requested information referred to in section 295(1) of the *Municipal Government Act* or parts 9-12 of The Lloydminster Charter, and the information requested by the assessor pursuant to sections 294(1) and 295(1) of the *Municipal Government Act* or parts 9-12 of The Lloydminster Charter.
- (v) **supplementary assessments** as referenced in section 313(1-4) of the *Municipal Government Act*.
- (w) **transmission regulation** means Transmission Regulation (AR 86/2007)
- (x) **underground** means inventory placed in conduit or pipe located between manholes, main conduit, buildings, and pole mounts.
- (y) **year built** is the year in which the designated industrial linear property meets the conditions in section 291(2)(a) of the *Municipal Government Act* or parts 9-12 of The Lloydminster Charter.

General information

What information must you report in the inventory file?

You report all of the information requested in the 2025 AY RFI and provide supporting documents where requested. The 2025 AY RFI provides detailed instructions to assist you to prepare a fully compliant 2025 AY RFI Return.

If you own any electric power systems (transmission and distribution) designated industrial linear property in Alberta as of October 31, 2025, and have changed the inventory (decommissioned, new, purchased, sold, removed, replaced, and/or modified) which has been pre-populated on the 2025AY RFI Excel file, you must complete and submit an inventory file as your 2025 AY RFI Return.

To get you started, your current designated industrial linear property inventory has been pre-populated in your 2025 AY RFI Excel file with the best information known to the assessor. If the:

- pre-populated information is correct, and you have no changes, then submit the Excel file as your 2025 AY RFI Return to the Assessment Services Branch. For further instructions, please go to the section “Filing your 2025 AY RFI Return” in this document.
- pre-populated information is incorrect or otherwise deficient or inaccurate, you must update the pre-populated information with additions, deletions and changes as required, to reflect your inventory as of October 31, 2025. **This will assist the assessor in determining if the inventory is designated industrial linear property or not.**

Some designated industrial linear property is assessed based on total project costs in accordance with the 2005 Construction Cost Reporting Guide and the 2024 Alberta Linear Property Assessment Minister’s Guidelines. The associated inventory must be reported with total project costs reported for each year of the project. To assist the assessor in determining the designated industrial linear property assessment, the 2025 AY RFI Return must include copies of all documentation below, **but is not limited to:**

1. **Description of the scope and purpose of the project**, including sufficient explanation to support the cost reports and the resultant cost classifications. A detailed preliminary estimate would be of value.
2. **Summary Cost Report** which includes the operator’s summary of the project costs which can be classified by the assessor as:
 - a. Buildings, structures, and land costs (these should also be reported to the mid-sized industrial unit at MA.asbcia.asmt@gov.ab.ca)
 - b. Machinery and equipment as defined in the Regulation (these should also be reported to the mid-sized industrial unit at MA.asbcia.asmt@gov.ab.ca)
 - c. Designated industrial linear property
 - d. Exempt property (as per the *Municipal Government Act*)
 - e. Costs to be excluded in accordance with the *Municipal Government Act* and CCRG, as claimed by the operator
3. **Detailed Cost Reports** which are, in essence, cost recording by detailed cost elements which support cost classifications and are reconciled to the Summary Cost Report.
4. **All related documents** to support claims of costs to be excluded in accordance with the *Municipal Government Act* and CCRG including and not limited to reports or ‘logs’ for scope changes, extra work orders, field construction orders and purchase contracts.
5. **Reconciliation** of the Summary Cost Report, the Detailed Cost Report, and the Cost Rendition.

All documentation provided **must** have sufficient explanation and support to reconcile the cost details provided. **It is the assessor that makes the final determination whether the costs will be included or excluded in the determination of the designated industrial linear property assessment.**

Other publications you may need

Copies of the *Municipal Government Act*, the *Protection of Privacy Act* (POPA), the *Access to Information Act* (ATIA). The Lloydminster Charter, other legislation and regulations, and the 2005 Construction Cost Reporting Guide can be purchased from the Alberta King's Printer Bookstore. For more information, visit the King's Printer website at <https://www.alberta.ca/alberta-kings-printer.aspx>

What do you include with your 2025 AY RFI Return and what records do you keep?

Unless specifically requested in the 2025 AY RFI, documentation to support reported inventory details (including locations and, when applicable, total project costs) does not have to be filed with the 2025 AY RFI Return. The operator should retain all supporting documents until at least December 31, 2028, in case the assessor requests them for verification of the 2025 AY RFI Return.

Filing your 2025 AY RFI Return

2025 AY RFI Returns may be e-mailed to ma.alpasmail@gov.ab.ca

2025 AY RFI Returns 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

All information reported to the assessor will be managed in accordance with the *Municipal Government Act*, the *Protection of Privacy Act* (POPA), and the *Access to Information Act* (ATIA).

**Submit your 2025 AY
RFI Return to the
Assessment Services
Branch no later than
November 24, 2025**

It is your statutory duty (per section 295 of the *Municipal Government Act* and parts 9-12 of The Lloydminster Charter) to ensure that the 2025 AY RFI Return is complete and accurate as the information contained therein will be relied upon by the assessor for the 2026 tax year and where applicable, the 2025 tax year Supplementary Assessment.

What happens to your 2025 AY RFI Return after the assessor receives it?

The assessor will review your submission and may ask for additional information to clarify or support your 2025 AY RFI Return. This information will be used to prepare your 2025 designated industrial linear property assessment for property taxation in 2026, and where applicable, the 2025 tax year Supplementary Assessment.

As previously mentioned, depending on the location of the property, a 2025 tax year Supplementary Assessment may be created. Please review the "Supplementary Assessment for Designated Industrial Linear Property" document included in this RFI communication package.

What are the consequences of not filing a 2025 AY RFI Return by November 24, 2025?

You will not be compliant if your 2025 AY RFI Return is not received by November 24, 2025.

If the operator does not provide the requested information the assessor must prepare the assessment as well as, any Supplementary Assessment, using any other source of information that the provincial assessor considers relevant, as at **October 31** of the year prior to the year in which the tax is imposed under Part 10 in respect of the "designated industrial property", section 292(2.1) (b) of the *Municipal Government Act*,

or

In accordance with parts 9-12 of The Lloydminster Charter, if the company does not provide the requested information, the assessor must prepare the assessment using whatever information is available about the designated industrial linear property.

The assessor must prepare the 2025 tax year Supplementary Assessment where applicable. Please see the "Supplementary Assessment for Designated Industrial Linear Property" document included in this RFI communication package.

The company may lose the right to appeal to the Land and Property Rights Tribunal in accordance with section 295(4) of the *Municipal Government Act* or parts 9-12 of The Lloydminster Charter.

Additionally, the assessor may apply to the court to obtain the required information under section 296(1) of the *Municipal Government Act* or parts 9-12 of The Lloydminster Charter.

Getting started

Please open your 2025 AY RFI Excel file which has been pre-populated with the best information known to the assessor. The 2025 AY RFI PDF document provides the detailed instructions on how to report your inventory **in the Province of Alberta and the City of Lloydminster, Saskatchewan** as of October 31, 2025.

If you have any questions or require assistance with your 2025 AY RFI, please contact one of the following:

- a) Bandy Jyoti at Bandy.Jyoti@gov.ab.ca or 780-203-7043
- b) Kim Huang at Kim.Huang@gov.ab.ca or 780-451-9001
- c) Mayling Mah at Mayling.Mah@gov.ab.ca or 825-468-4131

Government of Alberta telephone numbers can be reached toll free from anywhere in Alberta by first calling 310-0000.

E-mail general inquiries to ma.alpasmal@gov.ab.ca

Open the pre-populated 2025 AY RFI inventory file

(Company Number_RFI_SELF_REPORTED_ELE_2025.xls)

Instructions for reporting operator details on sheet 1 (Oper)

Sheet 1 (Oper) captures information about the operator of electric power systems (transmission and distribution) and the Canada Post mailing address for the assessment notice.

Sheet 1 (Oper) has been pre-populated with the best information known to the assessor. All operators of electric power systems (transmission and distribution) as of October 31, 2025, must update the information that appears in Sheet 1 (Oper) of the enclosed inventory file using the instructions in Table 1.

Table 1 – Operator identification

Row	Label	Reporting Instructions
Note: The information in rows 1 and 2 are for the assessor’s use only and does not need to be reviewed or updated by the operator.		
Operator (row 3)		
3	AsseName	Enter the full legal name of the operator (individual or corporation). If the operator is a corporation, enter the name as recorded on the incorporation documents.
Person accountable for the 2025 AY RFI (rows 4 and 5)		
4	RfiActName	Enter the name of the individual in the operator’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 2025 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 2025 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 https://www.canadapost-postescanada.ca/cpc/en/support/articles/addressing-guidelines/overview.page		
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 of America.
16	RFI sent to (Primary email):	Current Primary email address.
17	RFI sent to (Secondary email):	Current Secondary email address.
18	Updated Primary email:	Enter updated Primary email address if any changes are needed.
19	Updated Secondary email:	Enter updated Secondary email address if changes are needed.

Instructions for reporting equipment site facilities in Alberta on sheet 2 (ESF)

Sheet 2 (ESF) Equipment site facilities for electric power systems (transmission and distribution) are the operator-owned inventory that include but are not limited to substations and electric street lighting.

Sheet 2 (ESF) has been pre-populated with the best information known to the assessor. All operators of electric power systems (transmission and distribution) as of October 31, 2025, must update the information that appears in Sheet 2 (ESF) of the enclosed inventory file using the instructions in Table 2.

This information can also be reported on a supporting GIS file. The supporting 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 in a GIS file:

- Complete Sheet 2 (ESF) of your 2025 AY RFI inventory file per the instructions below, but leave the Location - Allocation Area columns (C through E) and Location – Address columns (T through AE) blank; and
- The supporting GIS file must have an AsselmentID for each GIS record.

Note: The 2025 AY RFI inventory file (including the supporting 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 – Equipment site facilities in Alberta

Row	Label	Reporting Instructions
Note: The information in “column A” is for the assessor’s use only and does not need to be reviewed or updated by the operator.		
B	Trx	Enter A, C or D or leave blank. See Appendix for further instructions.
Location - Allocation Area (columns C through E) Codes from Table 4 starting on Page 11 of the 2025 Allocation Area Guide		
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 J)		
F	RecType	Enter TWR, POLE, SST, ESLD, ESLP or ESLO . See Appendix for further instructions.
G	AsselmentID	Enter the code used by the operator to uniquely identify the inventory (up to 150 characters).
H	AsselmentName	Enter the name or description (example: type of inventory, function) used by the operator to uniquely identify the inventory (up to 150 characters).
SST only (columns I and J)		
I	VoltIn	Enter the voltage (kV) entering the substation.
J	VoltOut	Enter the voltage (kV) leaving the substation.
ESLP only (column K)		
K	QtyPole	Enter the number of poles in the allocation area.
ESLD only (column L)		
L	QtyDavit	Enter the total number of davits in the allocation area.
Transmission related TWR and POLE only (columns M through O)		
M	Type	Enter the type of pole or tower (metal, wood, configuration).
N	Ht	Enter the height of the pole or tower in metres (round to the nearest metre).
O	Qty	Enter the number of poles or towers in the allocation area.
Project Costs and Excluded Costs (columns P through S) – Each year of construction must be reported as a separate record. The information in columns C through O and columns T through AE must be identical for each record. See Appendix for further instructions.		

Row	Label	Reporting Instructions
SST and ESLO only (columns P through S)		
P	CostYr	Construction cost year.
Q	ProjCost	Total project cost for the construction cost year (CostYr) (round to the nearest dollar, no decimals, no commas, no dollar signs). Review the section “What information must you report in the inventory file?” for clarification.
R	TotalCcrgDed	Total excluded cost claimed per <i>Municipal Government Act</i> and CCRG (round to the nearest dollar, no decimals, no commas, no dollar signs). Enter 0 (zero) if not applicable. Review the section “What information must you report in the inventory file?” for clarification.
S	CostSrce	The Authorization for Expenditure (AFE), project, account or other corporate records that contain the project cost details. Review the section “What information must you report in the inventory file?” for clarification.
Location - Address (columns T through AE) – Enter the address that best describes the main entrance to the building, structure, or land where the inventory resides. Report all applicable address formats. The information in columns T through AE must be identical for all inventory that resides in the same building, structure, or land. See Appendix for further instructions.		
SST only (columns T through AE)		
Alberta Township System legal land parcel (columns T through Y)		
T	FrQS	Quarter section. Enter NE, NW, SE, SW or leave blank.
U	FrLSD	Legal subdivision. Enter 01 to 16 or leave blank.
V	FrSec	Section. Enter 01 to 36 .
W	FrTwp	Township. Enter 001 to 126 .
X	FrRge	Range. Enter 01 to 30 .
Y	FrMer	Meridian. Enter 3 to 6 .
Subdivided parcel (columns Z through AB)		
Z	FrP	Plan.
AA	FrB	Block.
AB	FrL	Lot.
Municipal address (column AC)		
AC	FrMuniAddr	Municipal (or “street”) address.
Geographic coordinates (columns AD and AE)		
AD	FrNAD83Lat	NAD83 latitude. Enter 49.000000 to 60.000000 (approximate range)
	FrNAD83Long	NAD83 longitude. Enter -110.000000 to -120.000000 (approximate range)
AE		
AF	(Schedule E)	Supplementary Month and Factor. This is based on the month when the facility became assessable see 2024 Linear Ministers Guidelines Table 1.02 on page 3. Please enter the appropriate month the equipment Became operational. For further details on when a supplementary assessment may occur, please see the “Supplementary Assessment for Designated Property” documents included in this 2025 AY RFI package.

Instructions for reporting equipment site facilities in Alberta on sheet 3 (TFAC)

Sheet 3 (TFAC) Transmission facilities for electric power systems (transmission and distribution) include, but are not limited to cable, conduit /duct, towers, and poles.

Sheet 3 (TFAC) has been pre-populated with the best information known to the assessor. All operators of electric power systems (transmission and distribution) as of October 31, 2025, **must** update the information that appears in Sheet 3 (TFAC) of the enclosed inventory file using the instructions in Table 3.

This information can also be reported on a supporting GIS file. The supporting 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 in a GIS file:

- Complete Sheet 3 (TFAC) of your 2025 AY RFI inventory file per the instructions below, but leave the Location - Allocation Area columns (C through E) and Location – Address columns (V through AS) blank; and
- The supporting GIS file must have an AsselInventID for each GIS record.

Notes:

1. The 2025 AY RFI inventory file (including the supporting GIS file) allows the operator to report up to four address schemes to describe the location of inventory; at least one **must** be reported.
2. Transmission facilities **must** be reported at the lowest level of granularity in the operator’s engineering records (example: each cable segment).

Table 3 – Transmission facilities in Alberta

Row	Label	Reporting Instructions
Note: The information in “column A” is for the assessor’s use only and does not need to be reviewed or updated by the operator.		
B	Trx	Enter A , C or D or leave blank. See Appendix for further instructions.
Location - Allocation Area (columns C through E) Codes from Table 4 starting on Page 11 of the 2025 Allocation Area Guide		
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 Q)		
F	RecType	Enter ET , DS , CNDT , or OTHF . See Appendix for further instructions.
G	AsselInventID	Enter the code used by the operator to uniquely identify the inventory (up to 150 characters).
H	AsselInventName	Enter the name or description (example: type of inventory, function) used by the operator to uniquely identify the inventory (up to 150 characters).
ET and CNDT only (column I)		
I	Length	Enter the length of the cable (transmission only) or conduit in metres (round up to the nearest whole number, no decimals, no commas, and must be greater than zero).
ET and DS only (columns J and K)		
J	Placement	Enter one of the following codes: <ul style="list-style-type: none"> • A for aerial subscriber hook-ups; or • B for buried (in trench or pipe) subscriber hook-ups; or • U for underground (in conduit) subscriber hook-ups; or • X for unknown or other placement types.
K	OperKVA	Enter the voltage of the transmission/distribution system in kV.

Row	Label	Reporting Instructions
DS only (columns L and M)		
L	ServType	Enter one of the following codes: <ul style="list-style-type: none"> • OGS for oil and gas service or • RES for Residential or • COM for Commercial or • IND for Industrial or • X for unknown or other types of service.
M	SvceQty	Enter the total number of customer hook-ups currently assigned (actual hook ups) for all inventory included in the DS record.
ET only (column N through Q)		
N	CctType	Enter one of the following codes: <ul style="list-style-type: none"> • S for single circuit or • D for double circuit or • X for unknown or other than S or D.
O	CondSize	Enter the conductor size. <ul style="list-style-type: none"> • For AWG sizes less than 0, enter 40 to 1. • For AWG sizes greater than or equal to 0, enter 1/0 to 4/0. • For sizes larger than 4/0 AWG, enter the size in kcmil or MCM (example: 266, 477). • For Direct Current, enter direct current (new 2025 AY)
P	CondQty	Enter the number of conductors in the inventory unit (typically 1 or 2).
Q	Structure	Enter one of the following codes: <ul style="list-style-type: none"> • P for mounted on a wooden pole, or • T for mounted on an aluminum or steel tower, or • X for unknown or other type of structure.
Project Costs and Excluded Costs (columns R through U) – Each year of construction must be reported as a separate record. The information in columns C through Q and columns V through AS must be identical for each record. See Appendix for further instructions.		
CNDT or OTHF only (columns R through U)		
R	CostYr	Construction cost year.
S	ProjCost	Total project cost for the construction cost year (CostYr) (round to the nearest dollar, no decimals, no commas, no dollar signs). Review the section “What information must you report in the inventory file?” for clarification.
T	TotalCcrdDed	Total excluded cost claimed per <i>Municipal Government Act</i> and CCRG (round to the nearest dollar, no decimals, no commas, no dollar signs). Enter 0 (zero) if not applicable. Review the section “What information must you report in the inventory file?” for clarification.
U	CostSrce	The AFE, project, account or other corporate records that contain the project cost details. Review the section “What information must you report in the inventory file?” for clarification.
Location - Address – From (columns V through AG) – Enter the address that best describes the origin or starting point (“from”) of the facility. Report all applicable address formats. The information in columns V through AG should be identical to the address information for any inventory it connects to. See Appendix for further instructions.		
ET only (columns V through AG)		
Alberta Township System legal land parcel (columns V through AA)		
V	FrQS	Quarter section. Enter NE, NW, SE, SW or leave blank.
W	FrLSD	Legal subdivision. Enter 01 to 16 or leave blank.
X	FrSec	Section. Enter 01 to 36 .
Y	FrTwp	Township. Enter 001 to 126 .
Z	FrRge	Range. Enter 01 to 30 .
AA	FrMer	Meridian. Enter 3 to 6 .
Subdivided parcel (columns AB through AD)		
AB	FrP	Plan.
AC	FrB	Block.

Row	Label	Reporting Instructions
AD	FrL	Lot.
Municipal address (column AE)		
AE	FrMuniAddr	Municipal (or “street”) address.
Geographic coordinates (columns AF and AG)		
AF	FrNAD83Lat	NAD83 latitude. Enter 49.000000 to 60.000000 (approximate range).
AG	FrNAD83Long	NAD83 longitude. Enter -110.000000 to -120.000000 (approximate range).
Location - Address – To (columns AH through AS) – Enter the address that best describes the termination or finishing point (“to”) of the facility. Report all applicable address formats. The information in columns AH through AS should be identical to the address information for any inventory it connects to. See Appendix for further instructions.		
ET only (columns AH through AS)		
Alberta Township System legal land parcel (columns AH through AM)		
AH	ToQS	Quarter section. Enter NE, NW, SE, SW or leave blank.
AI	ToLSD	Legal subdivision. Enter 01 to 16 or leave blank.
AJ	ToSec	Section. Enter 01 to 36 .
AK	ToTwp	Township. Enter 001 to 126 .
AL	ToRge	Range. Enter 01 to 30 .
AM	ToMer	Meridian. Enter 3 to 6 .
Subdivided parcel (columns AN through AP)		
AN	ToP	Plan.
AO	ToB	Block.
AP	ToL	Lot.
Municipal address (column AQ)		
AQ	ToMuniAddr	Municipal (or “street”) address or substation identification number
Geographic coordinates (columns AR and AS)		
AR	ToNAD83Lat	NAD83 latitude. Enter 49.000000 to 60.000000 (approximate range).
AS	ToNAD83Long	NAD83 longitude. Enter -110.000000 to -120.000000 (approximate range).

Appendix - common reporting instructions

Record transaction (Trx)

The 2025 AY RFI inventory file is pre-populated with the best information known to the assessor. You must change the information as necessary to accurately reflect the inventory that you own as of October 31, 2025. The Trx column allows you to flag the records you have changed. Enter:

- **A** for new records (these records did not exist on the pre-populated inventory file); or
- **C** for changed records (these records are on the pre-populated inventory file, but the content is now different); or
- **D** for records that are no longer applicable as of October 31, 2025 (these records are on the pre-populated inventory file, but should not be used for the 2025 assessment year); or
- Leave the column blank if the entire record is identical (no changes) to the pre-populated inventory file.

Record type (RecType)

Find the type of inventory units to be reported in Table 4, column 1. Determine the type of 2025 AY RFI record (column 2) to report, the number of records required (column 4) and the sheet to report it on (column 3).

Table 4 – Mapping operator inventory to 2025 AY RFI units in Alberta

Col 1	Col 2	Col 3	Col 4
Operator Inventory Unit	RecType	Sheet	Reporting Instructions
Substation (transmission and distribution)	SST	Sheet 2 (ESF)	Report one SST record for each substation unit and cost year (column M). Report total project costs. See Appendix for further instructions.
Street lighting pole (9.1 m galvanized)	ESLP	Sheet 2 (ESF)	Report one ESLP record for each allocation area (columns C through E).
Street lighting davit (2.4 m)	ESLD	Sheet 2 (ESF)	Report one ESLP record for each allocation area (columns C through E).
Street lighting other	ESLO	Sheet 2 (ESF)	Street lighting inventory that is not reported as ESLP or ESLD (example: decorative lamp standards). Include all costs (example: pole, pre-cast base for pole; auger hole, grounding, connections, and trenching). Report one ESL record for each allocation area (columns C through E) and cost year (column M). Report total project costs. See Appendix for further instructions.
Towers (transmission)	TWR	Sheet 2 (ESF)	Report one TWR record for each allocation area (columns C through E), type (column M) and height (column N).
Pole (transmission)	POLE	Sheet 2 (ESF)	Report one POLE record for each allocation area (columns C through E), type (column M) and height (column N).
Distribution service	DS	Sheet 3 (TFAC)	Report one DS record for each combination of allocation area (columns C through E), kVA (column I) and service type (column J).
Transmission line	ET	Sheet 3 (TFAC)	Report one ET record for each combination of allocation area (columns C through E), kVA (column I) and circuit type (columns L through Q).
Conduit and duct Duct including Manholes	CNDT	Sheet 3 (TFAC)	Report one CNDT record for each allocation area (columns C through E) where there unused conduit.

Col 1	Col 2	Col 3	Col 4
Operator Inventory Unit	RecType	Sheet	Reporting Instructions
All other operator-owned transmission facilities	OTHF	Sheet 3 (TFAC)	Report one OTHF record for each “major” unit of other operator-owned facilities that is not listed above. Report total project costs. See Appendix for further instructions.

Location – address

The 2025 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 2025 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.

Project costs and excluded costs

Some designated industrial linear property continues to be assessed based on total project costs. The associated inventory must be reported with total project costs reported for each year of construction. There are four components to report:

1. Construction cost year (CostYr) – Enter the year in which the inventory associated with the 2025 AY RFI record was first constructed or capable of being used in Alberta. All construction cost years need to be reported as a separate 2025 AY RFI record.
2. Total project costs (ProjCost) – Enter the total project costs for the construction cost year for all inventory associated with the 2025 AY RFI record.

3. Total excluded costs (TotalCcrdDed) – Enter the total amount of excluded costs per the Municipal Government Act and CCRG. Enter zero (0) if the excluded costs are unknown or are not applicable.
4. Construction cost documents (CostSrce) – Enter the AFE, project, account or other corporate records that contain the project cost details. Please provide a copy of these documents to submit with your 2025 AY RFI Return.
5. Review “What do you include with your 2025 AY RFI Return and what records do you keep?” to assist in compiling your 2025 AY RFI Return.