

2025 Assessment Year Request for Information

Major Cost Reporting,
Designated industrial property
(Industrial Major Plants and Linear EPG)

Mail date: May 26, 2025

Date of request: June 3, 2025

Return date: August 5, 2025



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Introduction

Summary of document

You are receiving this Request for Information (RFI) package because you have been identified as the owner or operator of a designated industrial property. Specifically, you have been identified as an owner of a major plant or a electric power generation facility. You are required to provide information to the Provincial Assessor, or delegates of the Provincial Assessor, in order to prepare the 2025 assessment of your property for taxation in 2026.

RFI for major cost reporting

Please note this RFI is specifically for major cost reporting properties, which include industrial major plants (MP) and linear electric power generation (EPG) facilities. This RFI is specific to major plants and EPG facilities, including additions, removals, and any changes or inventory corrections for the 2025 assessment year, which will have an operational date on or before October 31, 2025. The objective of this major cost reporting RFI is to collect detailed cost information for MP and EPG projects, as well as annual changes and corrections, enabling the assessor to collaboratively establish an assessment in a proactive manner. The Provincial Assessor will also send an industrial RFI and a linear RFI later this year, however those subsequent RFIs are for different properties and have their own dates/requirements. This major cost reporting RFI is specifically for your industrial major plants (MP) and linear electric power generation (EPG) facilities. Please ensure you note the deadline return date of **August 5, 2025**, for response submissions to this RFI.

- **This Major Cost Reporting RFI was sent May 26, 2025, and has a response deadline date of August 5, 2025.**
- A future Industrial RFI (excluding Ind MP Major Cost Reporting) will be sent August 18, 2025, and will have a response deadline date of October 27, 2025.
- A future Linear RFI (excluding Lin EPG Major Cost Reporting) will be sent September 15, 2025, and will have a response deadline date of November 22, 2025.

Role of the assessor

The appointed Provincial Assessor is responsible for the preparation of the assessment for all designated industrial properties in Alberta. The Provincial Assessor may delegate an agent to act on their behalf.

The duties of an assessor are outlined in [section 293 of the MGA](#), which directs assessors to prepare an assessment in a fair and equitable manner. In order to fulfill these duties, an assessor must receive correct and accurate information about the property from the property owner. You may rely on the assessors and advisors at the Provincial Assessor's office to answer any questions or concerns you may have about the information you are asked to provide. Our offices may also require an inspection of the property as allowed by [section 294 of the MGA](#). To facilitate property inspections, you are encouraged to provide relevant contact details for your field staff along with your RFI response.

Assessment Services Branch

Phone: (780) 310-0000

Email: MA.asbcia.asmt@gov.ab.ca

Mailing address:

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

Role of the property owner

As the property owner, you are responsible for responding to any requests for information (including this annual request for information) from the Provincial Assessor. It is your responsibility to provide information as described in this document, to the most correct and accurate version available, in order to assist the Provincial Assessor in creating a fair and equitable assessment.

Any property owner who fails to comply with this 2025AY RFI notice within sixty (60) days of the date of this request is not eligible to file a complaint against their assessment with the Land & Property Rights Tribunal. As a property owner, you must report the information and documentation requested by August 5, 2025. The property owner's duty to provide information is outlined in [section 295 of the MGA](#).

Instructions to complete RFI

Contents of RFI package

To assist you in preparing a response to the 2025AY RFI your package contains:

- 2025 Assessment Year Request for Information Letter,
- 2025 Assessment Year Request for Information Instructions - DI Property Major Cost Reporting PDF - *this document*,
- CCRG Summary Report templates - to report the costs of new projects (“MP_CCRG Summary Report Template_2025” for reporting Industrial Major Plants and “EPG_CCRG Summary Report for reporting Linear Electric Power Generation Plants”)
- Current Assessed Inventory Excel spreadsheets (.xlsx) and PDF documents – inventory based on current assessment record (examples: “YZX Company LTD_2025AYRFI” , “1234_RFI_SELF_REPORTED_EPG_2025”;
- 2025AY_contact_list - contact information for staff within the Assessment Services Branch as well as a list of assessors delegated on behalf of the Provincial Assessor for specific municipalities.

If you have not received one or more of these documents, please contact our office as soon as possible.

Completed responses

Your completed 2025AY RFI response must contain:

- Updated Assessed Inventory in Excel format (.xlsx),
- Completed CCRG Summary Report (.xlsx),
- A list and backup supporting documentation for all projects that have occurred for each major facility. Any additions or changes to these “reported cost properties” must include the total project costs for each year of construction,
- Supporting documentation, analysis, and evidence, as required for any claimed exclusions; and
- Signed Letter of Authorization on company letterhead, if required (an LOA is not required for internal company employees).

The completed response must be returned to our office (with a copy to the delegated assessor, if applicable) via email at MA.asbcia.asmt@gov.ab.ca or mail by **August 5, 2025**. Please refer to the *DI Property Contact List* attached to this email package for a complete list of GOA contacts and delegated assessor contacts for select municipalities. Your completed response will be reviewed and used to prepare your property assessment, which you will receive following our annual assessment mailing in January/February 2026. This assessment will also be sent to the municipality, where your property is located, for use in the preparation of their 2025 assessment for the 2026 tax notice.

Supplementary assessments

Information from your 2025AY RFI response may also be used to prepare a 2025 Tax Year (TY) supplementary assessment notice for your property. A municipality that chooses to have a supplementary assessment must have passed a supplementary assessment bylaw by May 1 of the tax year.

Preparing your RFI

Additions and changes to property

The Provincial Assessor requires full reporting on any construction undertaken on a property or construction that will be completed between November 1, 2024 and October 31, 2025. Updates and your review of properties encompasses a wide variety of work and must also include your review that the current inventory is accurate. This includes, but is not limited to, property that has been:

- Newly constructed
- Decommissioned
- Removed
- Disconnected or isolated

- Mothballed
- Subject to major maintenance
- Replaced
- Replaced-in-kind
- Refurbished
- Modified
- Missed on the current or historic assessment

Not all of the above types of updates are assessable, but all must be reported. It is better to provide too much information than too little. If any required information cannot be submitted by the August 5, 2025 deadline, formal approval must be requested from the Provincial Assessor in advance; otherwise, late submissions cannot be accepted for consideration in the preparation of your property assessment. Please also be prepared to receive follow up questions or requests for further information from our office.

The Provincial Assessor requires full reporting on any new construction work undertaken on a property since November 1, 2024. As mentioned, this RFI is specifically targeting new or existing major plants, and new or existing EPG facilities. The purpose of this major cost reporting RFI is to receive the new project cost reporting so that the assessor may work with you in a proactive manner to establish an assessment. Major cost reporting is a complex process and having this additional time to review and collaborate with property owners is required to avoid late reporting and reporting congestion issues later in the year.

Buildings and structures

A complete inventory listing of all new, additional, missing, and replacement buildings and structures is required if they were existing, completed, occupied, or moved into a municipality during the 2025 assessment year. Please include:

- building name;
- building use;
- building plans including dimensions;
- fencing dimensions;
- tanks used exclusively for storage;
- miscellaneous structures; and
- any other identifying characteristics.

This includes any buildings or structures that have not been accounted for in a prior year's assessment return and calculation.

CCRG Summary Report Template

Reporting for reported cost projects - Machinery and equipment that do not have scheduled costs listed in the Alberta Machinery & Equipment Assessment Minister's Guidelines are assessed in accordance with the 2005 Construction Cost Reporting Guide (CCRG). Any additions or changes to these "reported cost properties" must include the total project costs for each year of construction. Specifically for properties identified as a Major Plant in appendix 2 (6.002 Major Plant List) of the Alberta Machinery & Equipment Assessment Minister's Guidelines, complete capital reporting must be provided with supporting detailed information on an annual basis. While the names vary between companies these projects are generally referenced as capital expenditures (CAPEX) or operating expenditures (OPEX) with associated approval for expenditure (AFE) documents and a fixed asset ledger. These documents and reporting (CAPEX, OPEX, AFEs, fixed asset ledgers) are to be reported to the assessor with your RFI return. The assessor will then work with the property owner representatives to determine the assessability of each project. To assist our office in determining the nature and assessability of the work, the RFI must be returned with the CCRG Summary Report template completed and with copies of supporting documentation such as, but not limited to:

- **A description of the scope and purpose of the work** including sufficient explanation to support the cost reports and the cost classifications. Include a facility overview, site plans, plot plans, process flow diagrams, design basis memorandum (DBM), piping and instrumentation diagrams, schematics, building blueprints, and any other information that helps to describe the scope of work.
- **A summary cost report, as per the template provided**, including the operator's summary of actual project costs to be classified as:

- Buildings, structures and land costs;
- Machinery and equipment;
- Linear property;
- Property that is not assessable under section 298 of the MGA; and
- Costs the company considers to be excluded costs in accordance with the CCRG.
- **Detailed cost reports** which are records of costs (in detailed elements) that support cost classifications and that are reconciled to the summary cost report. Examples of these include final construction reports, authorization for expenditures (AFEs)(including open and closed AFEs), capital expenditure approval reports, fixed asset ledgers, construction contracts, as-built cost reports, etc.
- **Documents to support excluded cost claims** in accordance with the MGA and CCRG. Such documents include (but are not limited to) reports of scope changes, extra work orders, and field construction orders. Purchase orders and related bid documents when applicable.
- **Reconciliation** of the Summary Cost Report, the Detailed Cost Report and the Cost Rendition including all claims for excluded costs.
- **Specifically for new Electric Power Generation facility**, a commissioning certificate confirming that the market participant has met its obligations and the AESO is satisfied that the facility will be reliably and safely integrated into the Alberta Interconnected electric system. (ie: *Effective Date Month/Day/Year, the Market Participant, for the Facility under asset ID XXXX, is eligible for commercial operation.)

All documentation provided must have sufficient explanation and support to reconcile the cost details provided. The assessor and/or delegated assessor will make the final determination as to whether the cost will be included or excluded in the determination of the property assessment.

Guiding legislation and regulations

The following information complements the instructions included in this document and is meant to help property owners further understand the purpose, legal requirements, and processes related to the assessment of their designated industrial property.

Municipal Government Act

The [Municipal Government Act](#) (MGA) provides guiding legislation on the preparation of property assessments. Part 9 – Assessment of Property (sections 284 – 325) outlines the purpose, roles, and procedures of property assessment.

You are encouraged to read and refer to the MGA in order to understand your role in the designated industrial property assessment process. The following sections of the MGA may be useful to you in understanding and preparing your RFI response:

- Section 284(1)(f.01) – Interpretation of designated industrial property
- Section 292 – Assessments for designated industrial property
- Section 293 – Duties of Assessors
- Section 294 – Right to enter on and inspect property
- Section 295 – Duty to provide information
- Section 291 – Rules for assessing improvements
- Section 304 – Recording assessed persons

Regulations and guides

Your property is assessed according to the following regulations:

“[2005 Construction Cost Reporting Guide](#)” (CCRG): Machinery and equipment (M&E) that is not listed in the M&E Minister’s Guidelines will be assessed using the CCRG. A complete list of all property capital expenditures for the 2025 assessment year, and any capital expenditure that was not previously reported, must be reported for review. This documentation should include details on the scope/overview of the expenditure and complete reported costs. Once reviewed by our office, additional documentation of the expenditure may be requested. All documents and project cost breakdowns will be subject to a review.

["Matters Relating to Assessment and Taxation"](#) (MRAT) Regulation: Buildings will be assessed by the assessor with the most appropriate valuation options, depending on the complexity and intended use. This includes company reported costs, the 2001 Metal Buildings Manual, and the Marshall & Swift Manual.

Contacts

For questions regarding reporting requirements of specific properties, please refer to the Contact List PDF included in this package. Furthermore, the following contacts are available to answer questions and concerns regarding the RFI process.

- Michael Minard, Provincial Assessor
780-643-6381 or Michael.Minard@gov.ab.ca
- Arla Pirtle, Manager of Major Plants
780-939-1205 or Arla.Pirtle@gov.ab.ca
- Joanne Fortin, Manager of Linear
780-641-9638 or Joanne.Fortin@gov.ab.ca
- Brad Hurt, Manager of Industrial Sites
780-415-6237 or Brad.Hurt@gov.ab.ca