



2025 Assessment year request for information

Designated industrial property – linear - operators of pipelines and gas distribution

This package contains the forms and instructions you need to complete and submit your 2025 assessment year request for information (2025 AY RFI) Return. The 2025 AY RFI return will be used to prepare the 2026 Tax Year designated industrial (DI) linear property assessment notices and the provincial assessment roll in accordance with sections 292(1), 302(2) and 308(2) of the *Municipal Government Act* and parts 9-12 of The Lloydminster Charter. The 2025 DI linear property assessment will be subject to property taxes in 2026.

Depending on the municipality the linear property in, a supplementary assessment for 2025 tax year may be created. Please review “Supplementary Assessment for Designated Industrial Linear Property” document included in this RFI communication package.

Under section 284(1) (f.01) (ii) of the *Municipal Government Act* and parts 9-12 of The Lloydminster Charter “designated industrial property” includes linear property.

Contents of this package include:

- Linear Property No Change Declaration (pdf).
- 2025 AY RFI:
 - Inventory file (Microsoft Excel) with four sheets:
 - Sheet 1 – Operator information.
 - Sheet 2 - List of your Alberta Energy Regulator (AER) and self-reported **assessable** pipeline inventory that was assessed in 2025 (for taxation in 2026). The AER information has been updated to reflect the latest information.
 - Sheet 3 - List of your AER and self-reported **non-assessable** pipeline inventory that was **not** assessed in 2025 (for taxation in 2026). **All new AER pipelines licensed to your company have been classified as non-assessable. Please review these pipelines and report any changes.**
 - Sheet 4 - List of your self-reported meter sets and service lines.

Do you have to file a 2025 AY RFI Return when there are changes?

Yes, to be compliant with legislation every individual or corporation who receives a 2025 AY RFI package **must** complete and return their 2025 AY RFI Return to the Assessment Services Branch by Monday, November 24, 2025. If the pre-populated information on the inventory excel file needs updated with additions, deletions, or changes, then update and submit the excel file. See page 3 of this document for instructions for completing your 2025 AY RFI return.

This request is in accordance with sections 292, 294, and 295(1) and (3) of the *Municipal Government Act* or parts 9-12 of The Lloydminster Charter.

My company has no changes to report on the 2025 AY RFI. Do I still have to file a 2025 AY RFI return?

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Classification: Public



Yes, to be compliant with the legislation. If the pre-populated information is correct and you have no additions, deletions, or changes, then submit the Declaration form with the excel file (Operator Info sheet only) as your 2025 AY RFI return to the Assessment Services Branch by Monday, November 24, 2025. See page 4 of this document for instructions for completing your 2025 AY RFI return.

What if my company has changes to the 2025 AY RFI?

If the pre-populated information is incorrect or otherwise deficient or inaccurate, please follow the instructions on page 4 of this document.

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

If the operator does not provide the requested information, the assessor must prepare the assessment using any other source of information that the provincial assessor considers relevant, as of **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 Property” document included in this RFI communication package.

The operator may also 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 courts to obtain the required information under section 296(1) of the *Municipal Government Act* or parts 9-12 of The Lloydminster Charter.

What happens after I file my 2025 AY RFI return?

**Return your completed 2025 AY
RFI Declaration and Return by
Monday, November 24, 2025**

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 linear property assessment for property taxation in 2026 and where applicable, 2025 tax year supplementary assessment.

As previously mentioned, once we have received your 2025 RFI return, a review will determine those linear properties that are located in a municipality where a 2025 tax year supplementary assessment may be created. We will contact you either by email or phone on those linear properties will be part of the supplementary. Additional information may be required by the assessor. Please review “Supplementary Assessment for Designated Industrial Linear Property” document included in this communication package.

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

Unless specifically requested in this 2025 AY RFI, documentation to support reported inventory details do not have to be filed with the 2025 AY RFI return. The operator should retain these supporting documents until at least December 31, 2028, in case the assessor requests them for verification of the 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
Alberta Municipal Affairs
15th Floor, Commerce Place
10155 102 St NW
Edmonton AB T5J 4L4
Canada

Questions/concerns

Government of Alberta telephone numbers can be reached toll free from anywhere in Alberta by first calling 310-0000. For direct support please contact one of the following:

- a) Janet Hayes
Janet.Hayes@gov.ab.ca
403-754-6298
- b) Westin Bennett
Westin.Bennett@gov.ab.ca
825-468-4138
- c) Gail Reykdal
Gail.Reykdal@gov.ab.ca
780-422-8302

General inquiry e-mails: ma.alpasmail@gov.ab.ca



2025 Assessment year request for information reference guide

Designated industrial property – linear - operators of pipelines (Gas distribution)

Step 1

Did your Alberta linear property or address change in any way between November 1, 2024, and October 31, 2025?

1. If the answer is yes, go to step 2.
2. If the answer is no, complete the enclosed Linear Property Declaration form and write “No Change” at the top and provide this document along with Sheet 1 (Operator Information - See Table 1 for assistance). This is your 2025 AY RFI Return. Go to step 3.

Step 2

1. Update Sheet 1 with operator information. See Table 1 for assistance.
2. Update enclosed list(s) (Sheet 2-4) of the characteristics and specifications of your Province of Alberta and the City of Lloydminster, Saskatchewan linear property as of October 31, 2025. This is your 2025 AY RFI Return. Go to step 3.

Step 3

Submit your 2025 AY RFI Return to the assessor no later than November 24, 2025.

Instructions for Reporting Operator Details on Sheet 1 (Oper)

Sheet 1 (Oper) captures information about the operator 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. However, all operators of pipelines as of October 31, 2025, must update the information that appears in Sheet 1 of the enclosed inventory file using the instructions in Table 1.

Row	Label	Reporting Instructions
Note: The information in rows 1 and 2 are for the assessor’s use only and do not need to be reviewed or updated by the operator.		
Operator (row 3)		
3	AsseName	Enter the full legal name of the operator (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)		

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Row	Label	Reporting Instructions
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.