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# 2025 Assessment year request for information reference guide

Designated industrial property – linear –  
operators of pipelines



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 pipelines 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\_ERCB\_AND\_SR\_PL\_2025.xls**). The 2025 AY RFI also provides direction and 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 information and provide all documentation requested in the 2025 AY RFI by November 24, 2025; to accurately report the pipeline inventory, you own as of October 31, 2025.

## 2025 AY request for information return declaration form

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 pipelines:

- (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) **AER** means Alberta Energy Regulator.
- (c) **Alberta** means the Province of Alberta and the City of Lloydminster, Saskatchewan.
- (d) **allocation area** means the administrative areas defined by the assessor to determine in which municipality the designated industrial linear property is located.
- (e) **assessment year** has the meaning given to it in the Regulation.
- (f) **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.
- (g) **CER** means Canada Energy Regulator (formally the National Energy Board (NEB)).
- (h) **ER** means the Department of Saskatchewan Energy and Resources.
- (i) **facility** means any building, structure, installation, equipment or appurtenance that is connected to or associated with the recovery, development, production, handling, processing, treatment or disposal of hydrocarbon-based resources, including synthetic coal gas and synthetic coal liquid, or any associated substances or wastes or the disposal of captured carbon dioxide, and includes, without limitation, a battery, a processing plant, a gas plant, an oilfield waste management facility, a central processing facility as defined in the Oil Sands Conservation Regulation (AR 76/1988), a compressor, a dehydrator, a separator, a treater, a custom treating plant, a produced water-injection plant, a produced water disposal plant, a miscible flood injection plant, a satellite, a processing plant as defined in the Oil Sands Conservation Regulation (AR 76/1988), or any combination of any of them.
- (j) **Geographic Information System (GIS)** means a map-based application such as MapInfo, ESRI or Intergraph and the application's associated spatial data (example: line work style, symbols and geometries).
- (k) **inventory file** means the Microsoft Excel form prescribed and pre-populated by the assessor in the 2025 AY RFI or a supporting GIS file containing the same information or a combination of the two.
- (l) **linear property** has the meaning given to it in section 284(1)(k) of the *Municipal Government Act* and the Regulation; or parts 9-12 of The Lloydminster Charter.
- (m) **MGA** means the *Municipal Government Act* (Chapter M-26, RSA 2000).
- (n) **NEB** means the National Energy Board, now the Canada Energy Regulator (CER).
- (o) **Onshore Pipeline Regulations** means Canada Energy Regulator Onshore Pipeline Regulations, 1999, SOR/99-294, as amended.
- (p) **operator** has the meaning given to it in section 284(1)(p) of the *Municipal Government Act* and the Regulation; or parts 9-12 of the Lloydminster Charter.
- (q) **PFD** means process flow diagram.
- (r) **pipelines** has the meaning given to it in section 284(1)(k)(iv) of the *Municipal Government Act* and the Regulation; or parts 9-12 of The Lloydminster Charter.
- (s) **pipeline rules**

- i. for pipelines subject to the AER regulatory regime, means the Pipeline Act, Pipeline Rules (AR 91/2005), as amended.
- ii. for pipelines subject to the ER regulatory regime, means The Pipelines Regulations, 2000 (Saskatchewan) (Chapter P-12.1 Reg 1), as amended.

(t) **pressure testing**

- i. for pipelines subject to the AER regulatory regime, means pressure testing as referred to in Pipeline Rules, including CSA Z662 – Oil and Gas Pipeline Systems as incorporated therein;
- ii. for pipelines subject to the CER regulatory regime, means pressure testing as referred to in Onshore Pipeline Regulations, including CSA Z662 – Oil and Gas Pipeline Systems as incorporated therein;
- iii. for pipelines subject to the ER regulatory regime, means pressure testing as referred to in The Pipelines Act, 1998 (Saskatchewan) and The Pipelines Regulations, 2000 (Saskatchewan), including CSA Z662 – Oil and Gas Pipeline Systems as incorporated therein.

(u) **pressure testing records**

- i. for pipelines subject to the AER regulatory regime, means charts, records or documents related to recording pressure tests as referred to in Pipeline Regulation, including CSA Z662 – Oil and Gas Pipeline Systems, and any prescribed notices or related information submitted to the AER or other regulatory body;
- ii. for pipelines subject to the CER regulatory regime, means charts, records or documents related to recording pressure tests as referred to in Onshore Pipeline Regulations, including CSA Z662 – Oil and Gas Pipeline Systems, the Request for Leave to Open and corresponding Grant to Leave to Open that reference any such pressure test, and prescribed notices or related information submitted to the CER or other regulatory body;
- iii. for pipelines subject to the ER regulatory regime, means charts, records or documents related to recording pressure tests as referred to in The Pipelines Act, 1998 (Saskatchewan) and The Pipelines Regulations, 2000 (Saskatchewan), including CSA Z662 – Oil and Gas Pipeline Systems and the Application for Leave to Open and corresponding Grant of Leave to Open that reference any such pressure test, and any prescribed notices or related information submitted to the ER or other regulatory body.

(v) **regulation** means the Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2017) in the Province of Alberta, or and Matters Relating to Assessment and Taxation 2018 (AR 203/2017) in the City of Lloydminster.

(w) **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.

(x) **supplementary assessment** as referenced in section 313 of the *Municipal Government Act* and section 38 of the Regulation

## General information

### What information must you report in the inventory file?

You must report 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.

To get you started, your 2025 AY RFI Excel file has been pre-populated with your current linear inventory we are requesting information on, with the best-known data to the Assessment Services Branch. 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 provincial assessor. Note – Sheet 2-4 can be blank. **For further instructions, please go to section “Filing your 2025 AY RFI Return” in this document.**

However, if the pre-populated information is incomplete or otherwise deficient or inaccurate, you must update the pre-populated information with the information requested in the “**Get Started**” section of this document to reflect your inventory as of October 31, 2025. **Based upon your 2025 AY RFI return, AER records and other information that may be available, the assessor will determine if the inventory is assessable DI linear property or not.**

### Other publications you may need

Copies of the *Municipal Government Act*, Matters Relating to Assessment and Taxation, 2018 Regulation 203/2017, 2024 Alberta Linear Property Assessment Minister’s Guidelines, the *Protection of Privacy Act (POPA)*, the *Access to Information Act (ATIA)*, The Lloydminster Charter, the Pipeline Act, the Pipeline Regulation, 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>. AER Directives may be accessed at the AER website at [www.aer.ca](http://www.aer.ca). The Canadian Energy Regulator Act and the Onshore Pipeline Regulations may be accessed at the CER website at The Pipelines Act, 1998 (Saskatchewan) and The Pipelines Regulations, 2000 (Saskatchewan) may be accessed at the Government of Saskatchewan, 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](mailto:ma.alpasmail@gov.ab.ca)

2025 AY RFI Returns may be mailed, couriered or hand delivered to:

Provincial Assessor  
Assessment Services Branch  
Municipal Affairs  
15<sup>th</sup> 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)*.

It is your statutory duty (per section 295 of the *Municipal Government Act* and section 241 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.

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

## 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 with legislation 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 linear 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 operator 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.

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) Westin Bennett  
[Westin.Bennett@gov.ab.ca](mailto:Westin.Bennett@gov.ab.ca)  
825-468-4138
- b) Kade Hurt  
[Kade.Hurt@gov.ab.ca](mailto:Kade.Hurt@gov.ab.ca)  
403-381-5904
- c) Janet Hayes  
[Janet.Hayes@gov.ab.ca](mailto:Janet.Hayes@gov.ab.ca)  
403-754-6298
- d) Gail Reykdal  
[Gail.Reykdal@gov.ab.ca](mailto:Gail.Reykdal@gov.ab.ca)  
780-422-8302

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.alpasmail@gov.ab.ca](mailto:ma.alpasmail@gov.ab.ca)

# Open the pre-populated 2025 AY RFI inventory file

(Company Number\_RFI\_ERCB\_AND\_SR\_PL\_2025.xls)

## Instructions for reporting operator details on sheet 1 (Oper)

**Sheet 1 (Oper)** captures information about the operator of pipelines 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 pipelines 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
<b>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.</b>		
<b>Operator (row 3)</b>		
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.
<b>Person accountable for the 2025 AY RFI (rows 4 and 5)</b>		
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.
<b>Contact person for the 2025 AY RFI (rows 6 and 7)</b>		
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.
<b>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 <a href="https://www.canadapost-postescanada.ca/cpc/en/support/articles/addressing-guidelines/overview.page">https://www.canadapost-postescanada.ca/cpc/en/support/articles/addressing-guidelines/overview.page</a></b>		
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.

## Instructions for reporting licensed / permitted pipelines in Alberta on sheet 2 (P)

**Sheet 2 (P)** has been pre-populated with the AER data/information known to the assessor. However, all operators of recently licensed/permitted AER-recorded pipelines must update the information that appears in Sheet 2 (P) of the enclosed inventory file using the instructions in Table 2 to reflect the actual status of their pipelines as of October 31, 2025.

### Note:

1. **This sheet may be blank.** An operator may not have any recently licensed / permitted AER- regulated pipelines as of August 15, 2025. This sheet is NOT a listing of the company's assessable linear inventory. See point 2 below.
2. When this RFI was issued, the best information available to the assessor about the AER pipeline status for assessment year 2025 was the AER pipeline attribute file as of July 31, 2025 and pipeline pressure testing as of August 15, 2025. The assessor **will not** re-issue this 2025 AY RFI when the October 31, 2025 pipeline attribute file is released by the AER. The onus is on the operator to **add** any pipelines that were licensed/permitted during August 1 – October 31, 2025, to Sheet 2 (P), regardless of when the pipeline license appears in the AER records.
3. If a pipeline had a permitted (P) status as of October 31, 2024, that pipeline will default to an operational (O) status as of October 31, 2025, unless the operator provides evidence acceptable to the assessor to support a pipeline status other than operational (O).

**Table 2 – Pipelines recently licensed/permitted in Alberta**

Row	Label	Reporting Instructions
<b>A</b>	Trx	Enter <b>A (add)</b> , <b>C (change)</b> or <b>D (delete)</b> or leave blank. See Appendix, Record Transaction for other instructions.
<b>Note:</b> The information in columns <b>B</b> through <b>E</b> is for information only and does not need to be reviewed or updated by the operator.		
<b>B</b>	License	The pipeline license number on record at the AER.
<b>C</b>	LineNo	The pipeline line number on record at the AER.
<b>D</b>	PrevStatus	The latest pipeline status from assessment year 2024
<b>E</b>	CurrStatus	The AER pipeline status from the AER records as indicated by the monthly AER pipeline attribute file as of July 31, 2025.  Note: If this status was reported as permitted (P) as of October 31, 2024, and the licensee has not extended the permit status with the AER, the AER status will be reflected as operational (O), as of October 31, 2025.

### Alberta Construction State (Columns F and G)

<b>F</b>	Oct31State	<p>The state of pipeline construction as of <u>October 31, 2025</u>. Enter one of the following codes:</p> <ul style="list-style-type: none"> <li>• <b>N</b> for pipelines that will <u>never</u> be constructed or where construction has not started as of <u>October 31, 2025</u>.</li> <li>• <b>U</b> for pipelines where construction has started (including suspended construction) but pressure testing of the pipeline has not yet been successful as at <u>October 31, 2025</u>.</li> <li>• <b>F</b> for pipelines where pressure testing of the pipeline has been successful as at <u>October 31, 2025</u>.</li> </ul> <p>Where pressure testing has been provided in Col I, enter <b>F</b> in agreement with pressure testing information, if not enter <b>U</b> or <b>N</b> and provide information to support this status.</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• If <b>N</b> or <b>U</b> where the construction permit has lapsed prior to <u>October 31, 2025</u>, you must complete column G.</li> <li>• If <b>U</b> or <b>F</b> then you must complete columns W, X, Y, and Z</li> <li>• If <b>F</b> you must complete column H, and columns H and I where pressure testing has not been already provided.</li> </ul>
<b>G</b>	NtceToERCB	The notice(s) to the AER per Pipeline Regulation section 5 and AER Directive 56 section

Row	Label	Reporting Instructions
		<p>6.3.1 indicating the cancellation, delay, or failure to complete the licensed work for the pipeline specified in columns B and C.</p> <p>Enter one of the following codes:</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if the required notice(s) were sent to the AER prior to <u>October 31, 2025</u>; or</li> <li>• <b>N</b> otherwise</li> </ul> <p><b>Note:</b> If <b>Y</b>, you must include a dated copy of the notice(s), sent to the AER with your 2025 AY RFI Return.</p>

**Alberta Oct31State = F only (Columns H and I)**

Pressure testing details (columns H and I)

		<p>Pressure testing</p> <p>Enter one of the following codes:</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if all pressure testing of the pipeline was successful on or before <u>October 31, 2025</u>; or</li> <li>• <b>N</b> otherwise</li> </ul> <p>“Pressure testing” is a defined term in the Terms and Definitions section.</p> <p><b>Note:</b> If <b>Y</b>, you must maintain a dated copy of the pressure testing records (as defined in the Terms and Definitions section) and provide a copy of the same to the assessor upon request. If <b>Y</b>, you must complete column I.</p>
<b>H</b>	PressTest	
		<p>The PressTestDate column has been pre-populated with the best information available from AER as of August 15, 2025.</p> <p>If in disagreement with the pressure testing data provided, please do not delete the information. This information is already stored in our assessment system. Instead, place a “U” or “N” in the Oct31State column and this action will notify the assessor.</p> <p>Please provide information to support the change in status to “U” or “N.”</p> <p>Where pressure testing was successful by <u>October 31, 2025</u>, and has not been provided in this column, enter the date this pressure testing was successfully completed. The date must be in the DD-MMM-YY format (example: 31-OCT-25).</p>
<b>I</b>	PressTestDate	

**Alberta Facilities (Column J)**

		<p>Does the license–line enter into or exit from any processing, refining, manufacturing, marketing, transmission line pumping, heating, treating, separating or storage facility?</p> <p>Enter one of the following codes:</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if the license-line To or From Facility is B, CP GP, IP, PP, PT, RF, ST or TF from Table 8</li> <li>• <b>N</b> otherwise</li> </ul> <p><b>Note:</b> You must provide the assessor with a copy of a process flow diagram (PDF) which shows where and how the pipeline enters or exits the facility.</p>
<b>J</b>	InFacility	

**Alberta Pipeline Location Details:** The information in columns K through V is for information only and does not need to be reviewed or updated by the operator.

From location details (columns **K** through **P**)

<b>K</b>	Fra	The pipeline from facility type recorded at the AER.
<b>L</b>	FrLSD	Legal subdivision.
<b>M</b>	FrSec	Section.
<b>N</b>	FrTwp	Township.
<b>O</b>	FrRge	Range.

Row	Label	Reporting Instructions
<b>P</b>	FrMer	Meridian.
To location details (columns <b>Q</b> through <b>V</b> )		
<b>Q</b>	TofAC	The pipeline from facility type recorded at the AER.
<b>R</b>	ToLSD	Legal subdivision.
<b>S</b>	ToSec	Section.
<b>T</b>	ToTwp	Township.
<b>U</b>	ToRge	Range.
<b>V</b>	ToMer	Meridian.
<b>Alberta Pipeline State of Construction</b>		
<b>W</b>	Const1	<p>Have all mainline pipe, including any loops, by-passes, cleanouts, distribution meters, distribution regulators, remote telemetry units, valves, fittings, and improvements used for the protection of the pipeline been installed and constructed?</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul> <p>If <b>N</b>, supporting documentation may be requested by the assessor.</p> <p>Have all tie-ins been completed and inspected?</p>
<b>X</b>	Const2	<ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul> <p>If <b>N</b>, supporting documentation may be requested by the assessor.</p>
<b>Y</b>	Const3	<p>Are there any items (example: valves that will be cut in later) which have not been built, installed, and pressure-tested?</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul>
<b>Z</b>	Const4	<p>Is the pipeline (per MRAT) or any listed part of it known to be defective or deficient?</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul> <p>If <b>Y</b>, the assessor may request information to understand the impact of known defects and deficiencies and whether, how and when those defects and deficiencies will be addressed.</p>
<b>Other Details:</b> The information in columns <b>AA</b> and <b>AB</b> is for information only and does not need to be reviewed or updated by the operator.		
<b>AA</b>	BACode	The business associate code assigned by Petrinex to the pipeline licensee.
<b>AB</b>	TaxJurList	The municipality (code and name) in which the pipeline resides. Codes from Table 4 starting on Page 11 of 2025 Allocation Area Guide.

# Instructions for reporting pipelines not regulated by the AER in Alberta on sheet 3 (SR)

**This sheet may be blank. If your company is not a licensee/operator of any pipelines that are listed in numbers 1 to 3 below, then Sheet 3 (SR) may remain blank.**

Self-reported pipelines not regulated by the AER include, but are not limited to:

1. Pipelines less than 50 metres in length;
2. Pipelines under the regulatory authority of the CER; and
3. Pipelines under the regulatory authority of the ER located inside the City of Lloydminster, Saskatchewan.

**Sheet 3 (SR)** has been pre-populated with the best information known to the assessor. However, operators of pipelines must update (add to, change, and delete) where applicable, the information that appears in Sheet 3 (SR) of the enclosed inventory file using the instructions in Table 3 to reflect their self-reported pipelines as of October 31, 2025.

**Table 3 – Equipment site facilities in “Alberta”**

Row	Label	Reporting Instructions
<b>Note:</b> 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>B</b>	Trx	Enter <b>A</b> , <b>C</b> or <b>D</b> or leave blank. See Appendix for further instructions.
<b>Location - Allocation Area (columns C through E) Codes from Table 4 starting on Page 11 of 2025 Allocation Area Guide</b>		
<b>C</b>	TaxJurID	Municipality code. Code from <b>column 3</b> , Table 3
<b>D</b>	AsmntJurID	Assessment jurisdiction code. Code from <b>column 4</b> , Table 3
<b>E</b>	AAName	Allocation area name. Name from <b>column 1</b> , Table 3
<b>Alberta Pipeline Details (columns F through P)</b>		
<b>Pipeline identification (columns F through J)</b>		
		The regulatory body for the pipeline.
<b>F</b>	LicBody	Enter one of the following codes: <ul style="list-style-type: none"> <li>• <b>NEB (for CER)</b>; or</li> <li>• <b>ER</b>; or</li> <li>• <b>O</b> otherwise.</li> </ul> <p><b>Note:</b> If <b>NEB</b>, <b>ER</b>, or <b>O</b> you must complete columns G and H. Otherwise, you must complete columns I and J</p>
<b>G</b>	License	The pipeline license number if unknown default to 0 and fill in column I.
<b>H</b>	LineNo	The pipeline line number, if unknown default to 0 and fill in column I.
<b>I</b>	OthLicense	Pipeline identifiers such as NEB Order, CER Order or Certificate number.
<b>J</b>	CompRefId	Company Reference Identification. Created by your company where there is not a license and line assigned by a regulatory body.
<b>Pipeline characteristics (columns K through Q)</b>		
<b>K</b>	PLStat	Pipeline status. Use Table 5 below. Enter the code from column 1 for the description in column 2 that describes the status of the pipeline as of October 31, 2025.
<b>L</b>	PLMOP	Pipeline material. Use Table 6 below. Enter the code from column 1 for the description in column 2 that describes the pipeline material as of October 31, 2025.
<b>M</b>	PLMat	Pipeline material. Use Table 6 below. Enter the code from column 1 for the description in column 2 that describes the pipeline material as of October 31, 2025.
<b>N</b>	PLDiam	Enter the outside diameter of the pipeline in millimetres (mm) as of October 31, 2025.

Row	Label	Reporting Instructions
<b>O</b>	PLSub	Pipeline substance. Use Table 7 below. Enter the code from column 1 for the description in column 2 that describes the pipeline substance as of October 31, 2025.
<b>P</b>	Assessed Length	The length of the pipeline assessed in the municipality listed in column C and D. If the pipeline is in more than one municipality, the sum of all the portions must equal licensed length.
<b>Q</b>	Licensed Length	Enter the total length of the pipeline in kilometres (km) using 3 decimals to report lengths to the nearest metre as of October 31, 2025.
<b>Alberta Location– From (columns R through W) – Enter the location that best describes the origin or starting point (“from”) of the pipeline</b>		
<b>R</b>	FrFac	Facility type. Use Table 8 below. Enter the code from column 1 for the description in column 2 that best describes the ‘from’ facility type of the pipeline as of October 31, 2025.
<b>S</b>	FrLSD	Legal subdivision. Enter <b>01</b> to <b>16</b> or leave blank.
<b>T</b>	FrSec	Section. Enter <b>01</b> to <b>36</b> .
<b>U</b>	FrTwp	Township. Enter <b>002</b> to b126.
<b>V</b>	FrRge	Range. Enter <b>01</b> to <b>30</b> .
<b>W</b>	FrMer	Meridian. Enter 3 to 6 (4, 5 or 6 in Alberta, 3 in Lloydminster)
<b>Alberta Location– To (columns X through AC) – Enter the location that best describes the termination or finishing point (“to”) of the pipeline.</b>		
<b>X</b>	ToFac	Facility type. Use Table 8 below. Enter the code from column 1 for the description in column 2 that best describes the ‘to’ facility type of the pipeline as of October 31, 2025.
<b>Y</b>	ToLSD	Legal subdivision. Enter <b>01</b> to <b>16</b> or leave blank.
<b>Z</b>	ToSec	Section. Enter <b>01</b> to <b>36</b> .
<b>AA</b>	ToTwp	Township. Enter <b>001</b> to <b>126</b> .
<b>AB</b>	ToRge	Range. Enter <b>01</b> to <b>30</b> .
<b>AC</b>	ToMer	Meridian. Enter <b>3</b> to <b>6</b> (4, 5 or 6 in Alberta, 3 in Lloydminster)
<b>Alberta Construction Information – Pipelines with a “P” permitted status only (columns AD through AF)</b>		
<b>AD</b>	CurrStatus	The pipeline status as known to the assessor as of July 31, 2025. See Table 5.
<b>AE</b>	Oct31State	<p>The state of pipeline construction as of <u>October 31, 2025</u>. Enter one of the following codes:</p> <ul style="list-style-type: none"> <li><b>N</b> for pipelines that will <u>never</u> be constructed or where construction has not started as of <u>October 31, 2025</u>.</li> <li><b>U</b> for pipelines where construction has started (including suspended construction) but pressure testing of the pipeline has not yet been successful as at <u>October 31, 2025</u></li> <li><b>F</b> for pipelines where pressure testing of the pipeline has been successful as at <u>October 31, 2025</u></li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>If <b>N</b> or <b>U</b> where the construction permit has lapsed prior to <u>October 31, 2025</u>, you must complete column AF</li> <li>If <b>U</b> or <b>F</b> then you must complete columns AJ, AK, AL, and AM</li> <li>If <b>F</b> you must complete columns AG and AH</li> </ul> <p>The notice(s) to the applicable regulatory authority indicating the delay or failure to complete the licensed work for the pipeline specified in columns G, H, or I.</p> <p>Enter one of the following codes:</p> <ul style="list-style-type: none"> <li><b>Y</b> if the required notice(s) were sent to the applicable regulatory authority prior to <u>October 31, 2025</u>; or</li> <li><b>N</b> otherwise</li> </ul> <p><b>Note:</b> If <b>Y</b>, you must maintain a dated copy of the notice(s), showing the date sent to the applicable regulatory authority with your 2025 AY RFI return, and provide a copy of the same to the assessor upon request.</p>
<b>AF</b>	NtceToAuth	

Row	Label	Reporting Instructions
<b>Alberta Oct31State = F only (columns AG and AH)</b>		
Pressure testing details		
<b>AG</b>	PressTest	<p>Pressure testing</p> <p>Enter one of the following codes:</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if all pressure testing of the pipeline was successful on or before <u>October 31, 2025</u>; or</li> <li>• <b>N</b> otherwise</li> </ul> <p>“Pressure testing” is a defined term in the Terms and Definitions section.</p> <p><b>Note:</b> If <b>Y</b>, you must maintain a dated copy of the pressure testing records (as defined in the Terms and Definitions section) and provide a copy of the same to the assessor upon request. If <b>Y</b>, you must complete Column AG</p>
<b>AH</b>	PressTestDate	Enter the date the pressure testing was successfully completed. The date must be in the DD- MMM-YY format (example: 31-OCT- 25).
<b>Alberta Facilities (Column AI)</b>		
<b>AI</b>	InFacility	<p>Does the license–line enter into or exit from any processing, refining, manufacturing, marketing, transmission line pumping, heating, treating, separating or storage facilities?</p> <p>Enter one of the following codes:</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if the license-line To or From Facility is B, CP GP, IP, PP, PT, RF, ST or TF from Table 8</li> <li>• <b>N</b> otherwise</li> </ul> <p><b>Note:</b> You must provide the assessor with a copy of a process flow diagram (PFD) which shows where and how the pipeline enters or exits the facility.</p>
<b>Alberta Pipeline State of Construction (Column AJ to AM)</b>		
<b>AJ</b>	Const1	<p>Have all mainline pipe, including any loops, by-passes, cleanouts, distribution meters, distribution regulators, remote telemetry units, valves, fittings, and improvements used for the protection of the pipeline been installed and constructed?</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul> <p>If <b>N</b>, supporting documentation may be requested by the assessor.</p>
<b>AK</b>	Const2	<p>Have all tie-ins on been completed and inspected?</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul> <p>If <b>N</b>, supporting documentation may be requested by the assessor.</p>
<b>AL</b>	Const3	<p>Are there any items (example: valves that will be cut in later) which have not been built, installed, and pressure-tested?</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul>
<b>AM</b>	Const4	<p>Is the pipeline (as per the <i>MGA</i> definitions) or any listed part of it known to be defective or deficient?</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul>

Row	Label	Reporting Instructions
		If Y, the assessor may request information to understand the impact of known defects and deficiencies and whether how and when those defects and deficiencies will be addressed.

# Instructions for reporting pipelines projects not currently assessed in Alberta on sheet 4 (project)

**Note:** If you did not receive a Sheet 4 (Project), please disregard the instructions in Table 4.

If you received a Tab with Sheet 4, please respond to the questions on Sheet 4 (Project) and add any additional projects the assessor may not have identified.

**Table 4 –Pipeline projects not currently assessed in Alberta**

Row	Reporting Instructions
<b>A</b>	Company name.
<b>B</b>	Project name.
<b>C</b>	Project Overview and Scope Includes but not limited to length, purpose, end location, bullet line, regulatory jurisdictions, design capacity and projected capacity, etc.
<b>D</b>	From Facility Name and Legal Location - Provide Process Flow Diagram and facility application for the pipeline coming from this facility
<b>E</b>	To Facility Name and Legal Location - Provide Process Flow Diagram and facility application for pipeline coming from this facility
<b>F</b>	Provide the relative identifiers for this project, i.e., NEB Order or CER Order #/Certificate #, AER license- line #(s) and/or Petrinex Reporting Code/Facility ID.  Have all mainline pipe, fittings, and valves for the pipeline (as per the Regulation) including any loops, by-pass, cleanouts, distribution meters, distribution regulators, remote telemetry units, and improvements used for the protection of the pipeline been installed and constructed?
<b>G</b>	<ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul> <p>If <b>N</b>, explain in detail</p>
<b>H</b>	<p>Have all tie-ins on the pipeline been completed and inspected?</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul> <p>If <b>N</b>, explain in detail.</p>
<b>I</b>	<p>Has pressure testing of all sections of the pipeline been successfully completed as of October 31, 2025?</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul> <p>If <b>Y</b>, provide a copy of the pressure testing record. If <b>N</b>, explain in detail.</p>
<b>J</b>	<p>Are there any items (example: valves that will be cut in later) which have not been built, installed, inspected and pressure-tested?</p> <ul style="list-style-type: none"> <li>• <b>Y</b> if yes</li> <li>• <b>N</b> if no</li> </ul> <p>If <b>Y</b>, explain in detail as to whether any of these deferred items are significant impediments to commissioning or operation of the pipeline?</p>
<b>K</b>	<p>Are any of the parts of the pipeline (as per the <i>Regulation</i>) known to be defective or deficient and require repair and maintenance?</p>

Row	Reporting Instructions
	<ul style="list-style-type: none"> <li>• Y if yes</li> <li>• N if no</li> </ul> <p>If Y, please provide information to outline the impact of known defects and deficiencies and whether how and when those defects and deficiencies will be addressed.</p>
L	<p>Has the application for Leave to Open been submitted to the CER?</p> <ul style="list-style-type: none"> <li>• Y if yes</li> <li>• N if no</li> </ul> <p>If Y, please provide the date submitted with a copy of the application.</p>
M	<p>Has the application for Leave to Open been granted by the CER?</p> <ul style="list-style-type: none"> <li>• Y if yes</li> <li>• N if no</li> </ul> <p>If Y, please provide the date granted with a copy of the approval letter from the CER</p>
N	<p>Has commissioning of the pipeline begun?</p> <ul style="list-style-type: none"> <li>• Y if yes</li> <li>• N if no</li> </ul> <p>If Y, has it been completed? Explain in detail.</p>
O	<p>Is the pipeline “safe” and “ready to go”?</p> <ul style="list-style-type: none"> <li>• Y if yes</li> <li>• N if no</li> </ul> <p>If N, explain in detail.</p>
P	<p>Has there been any flow through the pipeline?</p> <ul style="list-style-type: none"> <li>• Y if yes</li> <li>• N if no</li> </ul> <p>If Y, what was the average daily volumetric flow between <u>November 1, 2024</u>, and <u>October 31, 2025</u>?</p>

## Appendix – 2025 tax year supplementary assessment

Once we have received your 2025 AY RFI return, a review will determine those designated industrial linear properties may have a 2025 TY supplementary assessment created. We will contact you either by email or phone on those designated industrial linear properties will be part of the supplementary. Additional information may be required by the assessor.

### Common reporting instructions

**Table 5 – Pipeline Status**

Col 1	Col 2
Code	Description
O	Operational.
P	Permitted/to be constructed.
A	Abandoned.
D	Discontinued.
R	Removed.
N	Not constructed.

**Table 6 – Pipeline material type**

Col 1	Col 2
Code	Description
A	Aluminum.
B	Poly Butylenes.
C	Cellulose Acetate.
F	Fibreglass.
G	Composite.
H	Asbestos cement.
I	Stainless steel.
N	Cast iron.
P	Polyethylene.
R	Non-certified.
S	Steel.
U	Unknown.
V	Polyvinyl chloride.

**Table 7 – Pipeline substance type**

Col 1	Col 2
Code	Description
SG	Sour natural gas.
HV	HVP products.
CO	Crude oil.
DE	Oil well effluent.
NG	Natural gas.
FG	Fuel gas.

Col 1	Col 2
Code	Description
SW	Salt water.
ML	Miscellaneous liquids.
MG	Miscellaneous gases.
FW	Fresh water.

**Table 8 – Pipeline from/to facility type**

Col 1	Col 2
Code	Description
B	Battery.
BE	Blind end.
CP	Chemical plant.
CS	Compressor station.
CO	Consumer.
CK	Creek.
ES	Experimental station.
GL	Gas distribution line.
GP	Gas processing plant.
IP	Injection/disposal facility.
LA	Lake.
LR	Line heater (category C or D)
MR	Meter/regulation station.
MS	Meter station.
PP	Petrochemical plant.
PL	Pipeline.
PT	Pipeline terminal.
PS	Pump station.
RF	Refinery.
RS	Regulator station.
RE	Reservoir
RI	River.
S	Satellite.
SC	Storage cavern.
ST	Storage tank.
TF	Tank farm.
WE	Well

## 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.