

APPENDIX A

Designated Industrial Property Assessment

2023 Tax Year – MD of Bonnyville

Office of the Provincial Assessor

September 12, 2023



Alberta 

Presenters

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Who we are



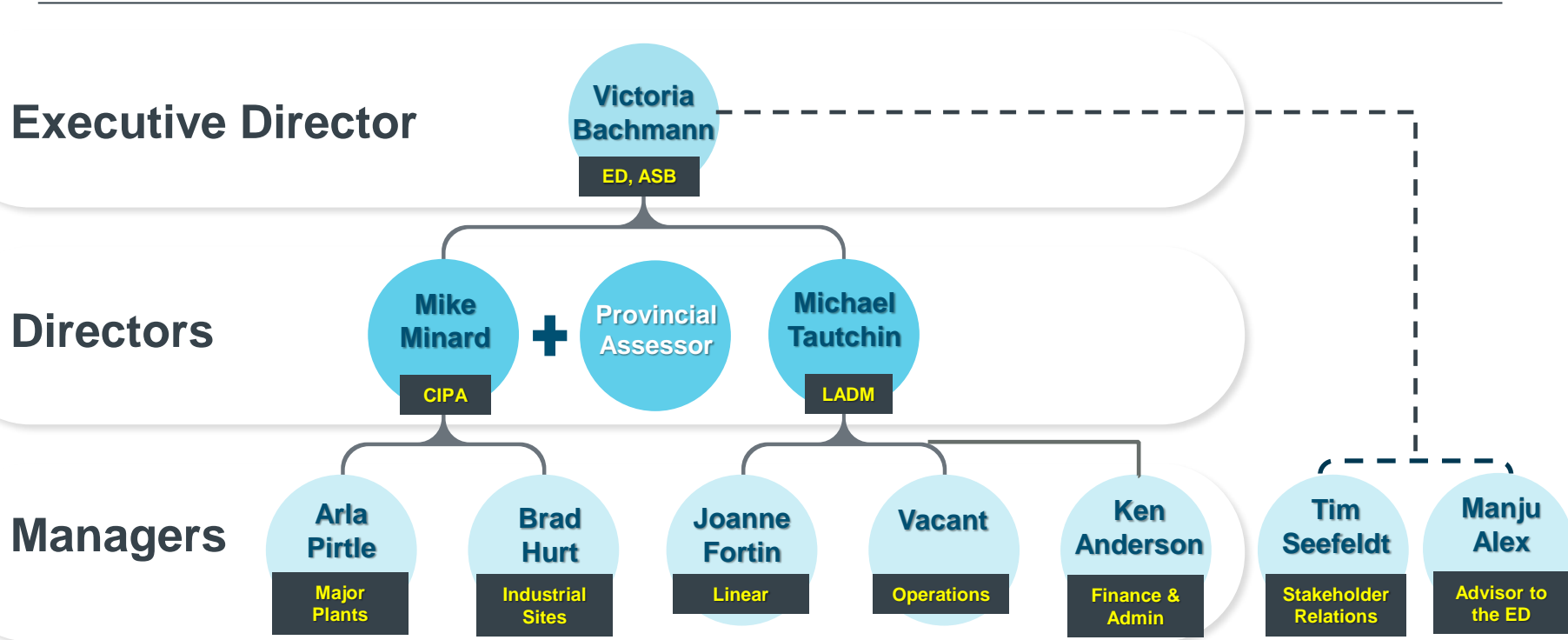
Business function responsible for the assessment of Designated Industrial (DI) properties in Alberta

Prepare, amend, and defend the provincial assessment roll which allows municipalities to tax DI properties (DIP)

A diverse, multi-talented team with professionals in:

- property assessment
- engineering
- accounting
- geospatial & data analytics
- project management
- quality assurance
- general administrative capabilities
- stakeholder management

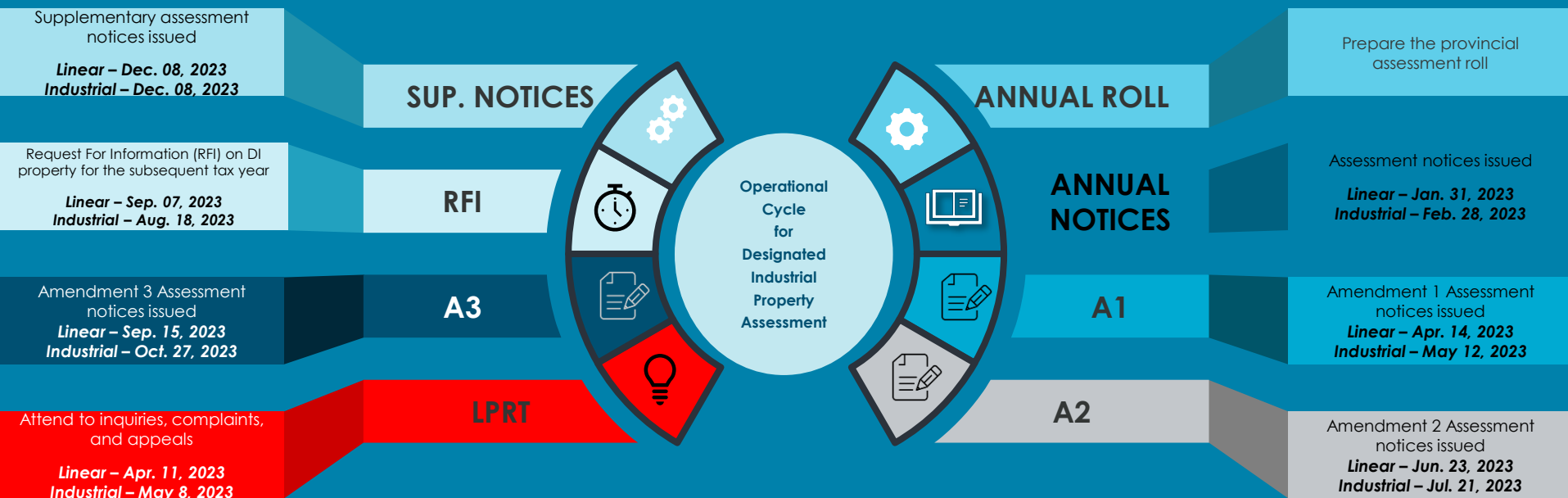
Assessment Services Branch (ASB)



Available to address stakeholder concerns

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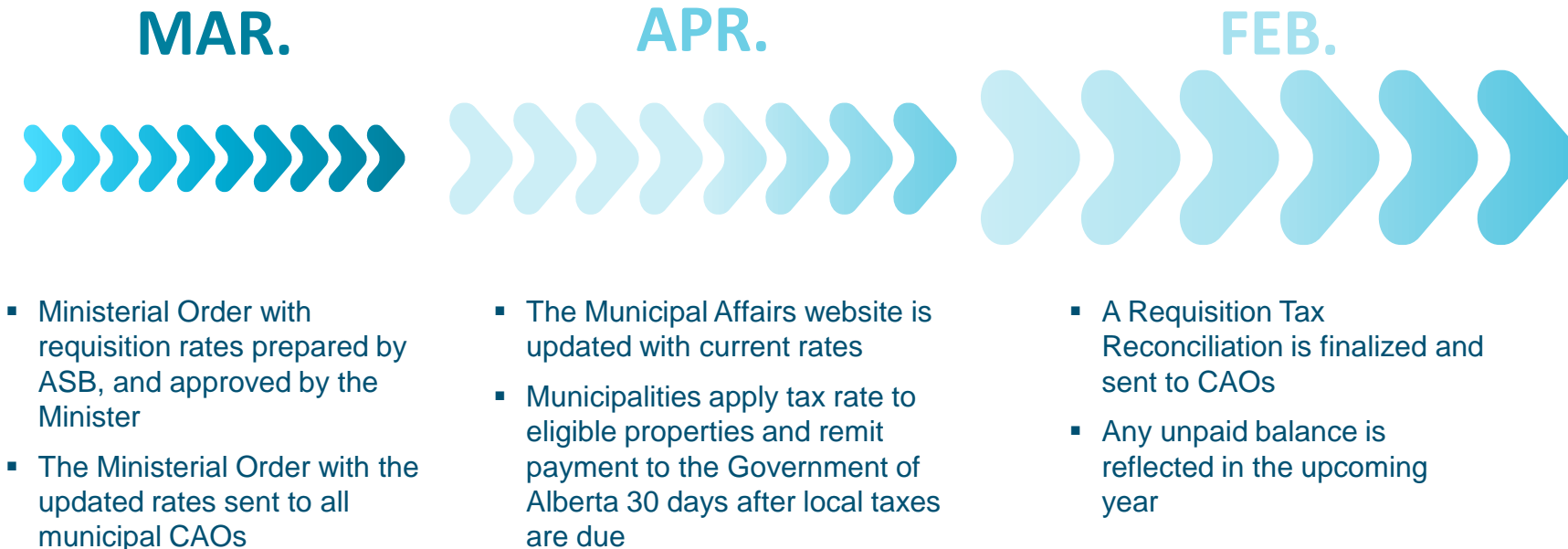
Annual Operational Cycle



Note: 60 Days complaint window to reach out to GoA and address any concerns

DI Property Requisition Timeline

The Requisition Rate is based on the total assessment base and amount to be requisitioned



DI Property Inventory – Linear Properties



Pipelines



Wells source - AER



Telecomm & Cable Distribution



Electric Power Systems



Electric Power Generation



Railway

DI Property Inventory – Industrial Properties

Facilities regulated by AER, AUC and CER e.g., well sites, batteries, compressor stations, etc.



Well Sites



Compressor Station



Battery

Properties on the Major Plants List (*M&E Assessment Minister's Guidelines*) e.g., oil sands, gas plants, pipeline terminals, pulp & paper mills, refineries, petrochemicals, etc.



Terminals



Gas Plants



Oil Sands

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MD of Bonnyville 2023 Tax Year

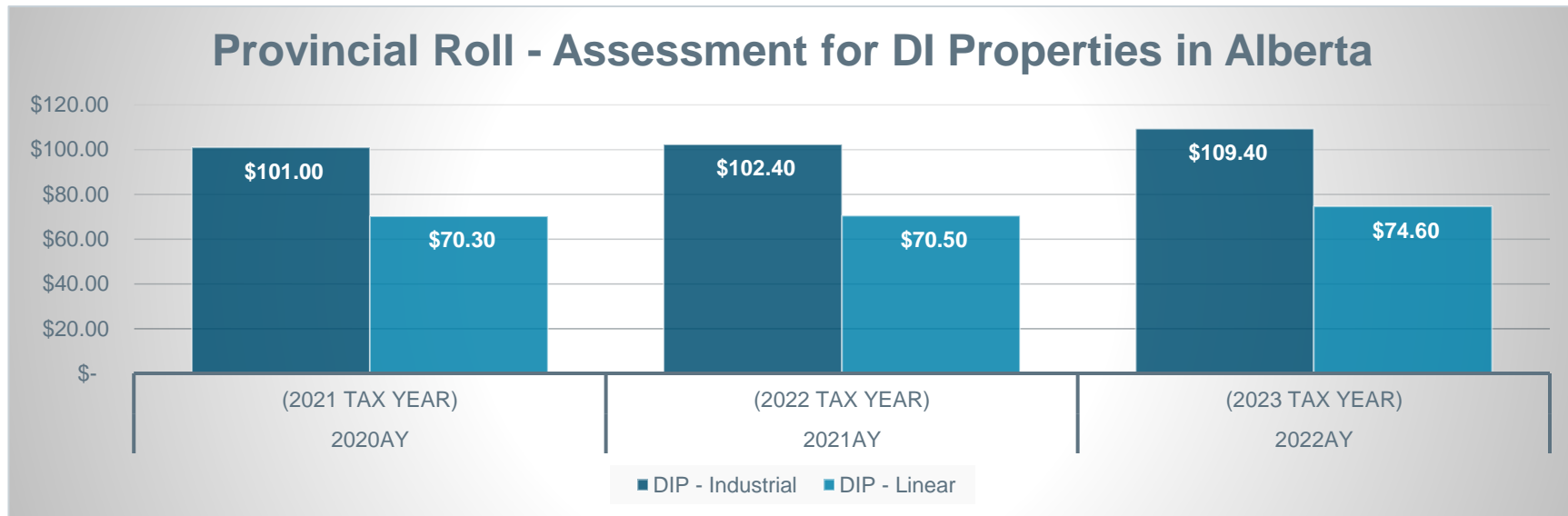
DI Property Assessment Summary (\$ in millions)

Total DI Property Assessment
MD of Bonnyville
(\$ in millions)



Property Type	2021 Tax Year	2022 Tax Year	2023 Tax Year	\$ Difference	% Change
DIP – Farmlands (Non-Residential)	\$ 0.01	\$ 0.02	\$ 0.02	0.00	0.00
DIP Lands and Buildings (Non-Residential)	\$ 431.55	\$ 426.25	\$ 445.31	19.05	4.47
DIP Machinery and equipment	\$ 2,811.92	\$ 2,804.00	\$ 2,871.75	67.75	2.42
DI - Industrial property total	\$ 3,243.48	\$ 3,230.27	\$ 3,317.08	86.80	2.69
CBL - Cables	\$ 0.08	\$ 0.09	\$ 0.09	0.06	7.17
ELE - Electric Power	\$ 97.70	\$ 98.76	\$ 104.02	5.25	5.32
EPG - Electric Power Generation	\$ 118.41	\$ 141.46	\$ 146.87	5.41	3.82
PL - Pipeline	\$ 534.11	\$ 862.85	\$ 853.09	-9.76	-1.13
TEL - Telecommunications Carrier	\$ 10.20	\$ 11.05	\$ 11.75	0.70	6.34
WL - Well	\$ 934.88	\$ 1,365.17	\$ 1,522.68	157.51	11.54
DI - Linear property total	\$ 1,695.39	\$ 2,479.38	\$ 2,638.50	159.12	6.42
Total DI assessment	\$ 4,938.87	\$ 5,709.65	\$ 5,955.58	245.92	4.31

Alberta DI Property Assessment Summary: '21 – '23 Tax Year



Property Type	2021 Tax Year	2022 Tax Year	2023 Tax Year
DI - Linear property total	\$70.30	\$70.50	\$74.60
DI - Industrial property total	\$101.00	\$102.40	\$109.40
	\$171.30	\$172.90	\$184.00

*Total designated industrial assessment as of February 28, 2023

*all figures are in billions of dollars

*all figures are taxable assessment only

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2023 Tax Year – Key Updates

Tax Holiday

- 2020 announcement is still valid
 - No assessment on new well & pipeline assets for three years (2021 AY – 2023 AY)
 - Expires 2023 Assessment Year (2024 Tax Year)
- MD of Bonnyville Tax Holiday:
 - Pipeline \$18,649,460 assessed value
 - Well \$74,455,160 assessed value
 - Total of **\$93,104,620** assessed value



AMR Update

- Phase 1: Steering Committee on Engagement
 - Work is underway
 - Developing process and plan for engagement
- Phase 2: Engagement on model review
 - Plan based on recommendations from Phase 1
 - Timeline: TBD



AYM

- 2022 Minister's Guidelines for regulated property assessments approved
- Kindly note the applicable/approved 2022 Assessment Year Modifiers (AYMs) and cost factors is applicable to property types in your municipality for purposes of the 2023 tax computations
- Details are available on the Municipal Affairs website at <https://www.alberta.ca/municipal-property-assessment-legislation.aspx#toc-0>.



Expectations



Communication

- Early information sharing of significant changes for properties and companies in your jurisdiction
- Concerns, complaints, comments

Collaboration

- Periodic Municipal approved permit information sharing to support GoA QA/QC checks
- Shared understanding of GoA DI property assessment objectives – **fair, accurate and timely assessments**

Questions?

