

Criteria for Major Plants within Designated Industrial Property

Major plants are included in MGA section 284(1)(f.01) as a part of DI property. The list of major plants by legal description and other identifiers will be included in a regulation. The purpose of this document is as a starting point to discuss with stakeholders the criteria for including a major plant on the list of major plants.

Criteria:

Major plants:

- Contain machinery & equipment and /or specially built
- Are specially built with
 - A unique design or layout of the plant,
 - Special construction materials, and
 - Features that limit the property's utility to the purpose for which it was built.
- Are large in physical size or in scope of production
- Would be administratively efficient to assess.
 - For example if there are five industrial plants in a municipality and four of them are designated industrial property it may be beneficial to have the fifth assessed by the provincial assessor.

NOTE: Where a property is designated as a major plant, the province will assess the entire parcel.

Examples of potential major plants:

- Oil sands plants
- Refineries
- Pulp and paper mills
- Mines