

Frequently Asked Questions (FAQ) – Letter of Authorization

Q1: What does LoA mean?

A1: LoA stands for Letter of Authorization.

Q2: Why do I need to provide a Letter of Authorization?

A2: Pursuant to the Freedom of Information and Protection of Privacy Act, the Assessment Services Branch (ASB) is required to treat your company's information with confidentiality. Therefore, ASB staff must ensure that they are only providing and/or discussing your company's information with representatives authorized by you.

Q3: When do I need a Letter of Authorization?

A3: You need to provide a Letter of Authorization when you know that someone other than your company staff will be requesting or discussing your company's information. You or your employees do not need this letter to discuss or request your own information.

Q4: What is needed on the Letter of Authorization?

A4: The following is required on the Letter of Authorization:

- a. The letter needs to be provided on appropriate company letterhead and in its original form (do not copy the text of the letter into an e-mail). A scanned copy of the original document is acceptable.
- b. The letter needs to be dated.
- c. The tax year to which the authorization is applicable.
- d. The name of the company and/or agents who will represent you.
- e. The name of the company that owns/operates the linear property.
- f. A clear description of the responsibilities.
- g. The name, title, signature and phone number of the officer or executive of the company that owns/operates the linear property.

Q5: Why do I have to renew the Letter of Authorization each year?

A5: The frequency of asset sales and industry amalgamations is increasing year over year. The staff of the Assessment Services Branch wishes to ensure continued confidentiality and needs acknowledgement that current authorization is in place by way of an annual Letter of Authorization.

Q6: Do I have to provide one Letter of Authorization for each company?

A6: The ASB would like to receive one Letter of Authorization for each company, however, it will accept multiple companies per letter if each company is specified in that letter (i.e.: subsidiaries).

Q7: What do you mean with “registered” company name?

A7: The registered company name is the name of the company as it appears in the Corporate Registry.

Q8: Are there other reasons why I would have to provide a new Letter of Authorization?

A8: Yes, the Letter of Authorization also requires renewal when:

- a. a company amalgamates with another company
- b. a company is bought by/sold to another company
- c. the name of the representative changes

Q9: What is an example of the authorizing company officer or executive?

A9: An example of a company officer or executive who has authorization to sign on behalf of a company: i.e. President, Vice-President, Controller.

Q10: Could you give an example of clear description of the responsibilities of the representative?

A10: An example of a clear description:

- a. Provide information in the form and manner requested by the designated linear property assessor (“the assessor”) about the company’s linear property;
- b. Request information and data that is in the assessor’s possession about the company’s linear property or the assessment of that property;
- c. Discuss any matters with the assessor regarding the linear property assessment; and
- d. Discuss with the assessor any and all matters related to the company’s linear property assessment complaint as filed with the Municipal Government Board in accordance with the *Municipal Government Act*.

Q11: What is the difference between the Assessment Year and the Tax Year?

A11: The Assessment Year is the year on which the assessment is based. The Tax Year is the year in which the assessment notice and the tax notice will be sent to you.

Example: 2008 assessment year, 2009 tax year.

Q12: What happens if I don’t have a Letter of Authorization?

A12: If you don’t have a Letter of Authorization, the staff of the Assessment Services Branch cannot discuss with or release any property or assessment information regarding your linear property to any representative person or company.