

Frequently Asked Questions – Letter of Authorization

Q1: Why do I need to provide a Letter of Authorization?

A1: The *Freedom of Information and Protection of Privacy Act* requires the Assessment Services Branch (ASB) 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 you¹.

Q2: What is the Assessment Complaints Agent Authorization form? Is it the same as the Letter of Authorization? Why can't I just submit one form?

A2: These forms are not the same. Each form is for a different purpose:

- a. The Letter of Authorization is required (see Q1 above) when someone other than your company staff is requesting/discussing your company's property assessment information with the Assessment Services Branch¹.
- b. The Assessment Complaints Agent Authorization is required by legislation (under section 51 of *MRAC*²) when someone other than your company staff is filing a complaint on your behalf with the Municipal Government Board or representing your company at a complaint hearing.

Based on this, **you cannot submit just one form**. No authorization form is needed for your company's internal staff.

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.

If you don't have a Letter of Authorization, the staff of the Assessment Services Branch cannot discuss with or release any linear property assessment information to any other person than you or your own staff.

Q4: What is needed on the Letter of Authorization?

A4: The requirements are:

- 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 (tax year runs from January 1 – December 31);
- 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, and;
- 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: Are there other reasons why I would have to provide a new Letter of Authorization?

A6: Yes, the Letter of Authorization also requires renewal when:

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

Q7: Do I have to provide one Letter of Authorization for each company?

A7: The ASB requires one Letter of Authorization for each company, however, it will accept multiple companies per letter if each company is specified in that letter (for example: subsidiaries).

Q8: What do you mean with “registered” company name?

A8: The registered company name is the name of the company as it appears in the Corporate Registry.

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

A9: Examples of a company officer or executive who has authorization to sign on behalf of a company would be: President, Vice-President, Controller, Chairman, Director of Assessment/Taxation, Director of Financial Services or a Senior Manager. For questions, see the contacts below.

Q10: Could you give an example of a 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: Do I need a Letter of Authorization for the Request for Information (RFI)?

A11: At any time when someone other than your company staff is requesting/discussing your company’s property assessment information, a Letter of Authorization (LoA) is required. Note: If your company has filed an LoA for the current tax year with the Assessment Services Branch, a copy of your RFI package will also be forwarded to your authorized representative. Example: if you have filed an LoA for the 2011 tax year, a copy of the RFI package (for the 2011 assessment year) will also be forwarded to your authorized representative.

Q12: What is the difference between the Assessment Year and the Tax Year?

A12: 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. For example: 2011 assessment year, 2012 tax year.

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If you have any questions on the Letter of Authorization, you can contact:

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