

**BOARD ORDER: MGB 009/05**

**IN THE MATTER OF THE** *Municipal Government Act* being Chapter M-26 of the Revised Statutes of Alberta 2000 (Act).

**AND IN THE MATTER OF COMPLAINTS** respecting Linear Property Assessments for the 2004 tax year filed on behalf of Pengrowth Corporation.

**BETWEEN:**

Pengrowth Corporation as represented by Wilson Laycraft - Complainant

- a n d -

The Crown in the Right of the Province of Alberta as represented by the Minister of Municipal Affairs (Assessment Services Branch), represented by Reynolds Mirth Richards and Farmer LLP – Respondent

**BEFORE:**

Members:

T. Robert, Presiding Officer  
C. Bethune, Member  
B. Ardiel, Member

Secretariat:

M. d'Alquen

Upon notice being given to the affected parties, a hearing was held in the City of Edmonton, in the Province of Alberta on November 25, 2004.

The matters before the MGB are 2004 (tax year) linear property assessment complaints as detailed in Appendix "C" of this Board Order. Appendix "D" lists a complaint withdrawn at the beginning of this hearing and not considered by the MGB. Appendices "A" and "B" list the witnesses and counsel appearing before the MGB in this matter and the documents received and considered.

**OVERVIEW**

This complaint concerns gas-lift wells that were assessed as "crude oil pumping" as required under subordinate legislation. The argument centres on whether the resulting assessments are

fair, and whether an assessor's duty under section 293 of the Act - to apply the regulated valuation standards and procedures fairly and equitably - justifies altering the assessments.

## **BACKGROUND**

### **Parties**

The Complainant is an Alberta corporation that operates crude oil wells. The Respondent is the Designated Linear Assessor (DLA) and is responsible for assessing linear property, including wells, in the Province of Alberta.

### **Gas-lift wells**

The Complainant operates the subject wells using a gas-lift technique. This technique involves injecting gas from an external source facility to displace and lighten oil in the well. The pressurized gas-oil mixture flows to the surface, and then travels via pipe to the source facility; once there, the gas is separated from the oil and cycled back to the well for re-injection.

Gas-lift wells do not use traditional pumping equipment at the well site. In fact, the main surficial difference between gas-lift wells and wells without artificial lift technology is an extra pipe carrying gas to the well-head. Other differences do exist below grade; in particular, valves are attached to the well casing on gas-lift wells to accommodate gas injection.

### **The process for well assessments under the subordinate legislation**

The DLA assesses linear property according to rules set out in the Alberta Linear Property Minister's Guidelines (Guidelines), which are amended from year to year by Ministerial Order and derive authority from the Act and the *Matters Relating to Assessment and Taxation Regulation* (AR 289/99). The Guidelines require well assessments to reflect the records of the AEUB, which include production statistics and well status classification codes. These codes relate to four classes of well characteristic: "type" (e.g. observation, cyclical, or farm), "mode" (e.g. gas-lift, pumping, flow, or abandoned), "fluid" (e.g. oil or gas) and "structure" (number of zones). Each characteristic is designated by a two-digit code; thus, combining the four two-digit codes results in an eight-digit classification code for each well.

The Guidelines interpret the AEUB's eight-digit code and production records to assign well status descriptions to wells, including "crude oil flowing" and "crude oil pumping". Wells with different status descriptions are assessed based on standardized formulae, as set out in the Guidelines. For the 2004 taxation year, it is important to note that wells classified with the mode "gas-lift" in the AEUB records are designated as "crude oil pumping" under the Guidelines. "Crude oil pumping" wells receive significantly higher assessments than "crude oil flowing" wells based on the formulae used by Tables 4.7 and 4.9 in the Guidelines.

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Under the current assessment regime, well assessments do not include property located away from the well site; similarly, they do not include pipes carrying material to and from the wells. Thus, the source facility equipment and pipes leading to gas-lift wells are not assessed as part of the wells; rather, they receive separate assessments carried out either by the DLA (in the case of pipes) or by the relevant municipalities (in the case of compressors and other source facility equipment).

### **The assessment of the subject wells for the 2004 tax year**

In accordance with the procedure prescribed by the Guidelines, the DLA obtained records from the AEUB as of October 31, 2003 and applied the rules to calculate assessments for the subject wells. In prior years, gas-lift wells were not designated specifically in the Guidelines, and the DLA interpreted gas-lift wells as “crude oil flowing”. However in 2003, the Guidelines changed to classify gas-lift wells specifically as “crude oil pumping”; accordingly, the DLA assessed the Complainant’s gas-lift wells as “crude oil pumping” for the 2004 tax year.

### **ISSUES**

- 1) By assessing gas-lift wells as “crude oil pumping”, as required under the 2003 Guidelines, is the DLA in compliance with his statutory duty under section 293 of the Act to apply the prescribed valuation standard in a fair and equitable manner?
- 2) If the MGB finds that the subject wells must be classified as “crude oil pumping” under the Guidelines, should the MGB exercise its jurisdiction under section 516 of the Act to refer the matter to the Minister?

### **LEGISLATION**

In order to decide this matter, the MGB examined the following key legislative directions.

#### ***Municipal Government Act***

Section 284(1)(k) of the Act defines linear property, and in particular, in section 284(1)(k)(iii) defines pipelines. This section has been omitted from this order for the sake of brevity.

Section 292 of the Act gives a broad outline of the standards, procedure and practice for the assessment of linear property and is the starting point for this process.

*292(1) Assessments for linear property must be prepared by the assessor designated by the Minister.*

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- (2) *Each assessment must reflect*
- (a) *the valuation standard set out in the regulations for linear property, and*
  - (b) *the specifications and characteristics of the linear property on October 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the linear property, as contained in*
    - (i) *the records of the Alberta Energy and Utilities Board,*
    - or*
    - (ii) *the report requested by the assessor under subsection (3).*
- (3) *If the assessor considers it necessary, the assessor may request the operator of linear property to provide a report relating to that property setting out the information requested by the assessor.*
- (4) *On receiving a request under subsection (3), the operator must provide the report not later than December 31.*
- (5) *If the operator does not provide the report in accordance with subsection (4), the assessor must prepare the assessment using whatever information is available about the linear property.*

Section 293 directs the DLA to follow the direction given in the regulations.

- 293(1) In preparing an assessment, the assessor must, in a fair and equitable manner,*
- (a) *apply the valuation standards set out in the regulations, and*
  - (b) *follow the procedures set out in the regulations.*
- (2) *If there are no procedures set out in the regulations for preparing assessments, the assessor must take into consideration assessments of similar property in the same municipality in which the property that is being assessed is located.*
- (3) *An assessor appointed by a municipality must, in accordance with the regulations, provide the Minister with information that the Minister requires about property in that municipality.*

Section 305(1) addresses the remedy available to a party where an assessment notice is issued for a linear property, but the notice contains a specified defect. This remedy must be exercised by the DLA within the current year only.

- 305(1) If it is discovered that there is an error, omission or misdescription in any of the information shown on the assessment roll,*
- (a) *the assessor may correct the assessment roll for the current year only, and*
  - (b) *on correcting the roll, an amended assessment notice must be prepared and sent to the assessed person.*

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Section 312 allows for correction of an assessment notice that is incorrect.

*312 If it is discovered that there is an error, omission or misdescription in any of the information shown on an assessment notice, an amended assessment notice may be prepared and sent to the assessed person.*

Section 488 speaks to the jurisdiction of the MGB and the requirement of the MGB to conduct a hearing on matters under dispute.

*488(1) The Board has jurisdiction  
(a) to hear complaints about assessments for linear property,*

The Complainant has status to bring the complaint by virtue of section 492(1.1)(b).

*492(1.1) Any of the following may make a complaint about an assessment for linear property:  
(a) an assessed person;*

Section 516 of the Act empowers the MGB to refer unfair assessments to the Minister to be dealt with under sections 571 and 324.

*516 The Board may refer any assessment that it considers unfair and inequitable to the Minister and the Minister may deal with it under sections 571 and 324.*

*571(1) The Minister may require any matter connected with the management, administration or operation of any municipality or any assessment prepared under Part 9 to be inspected*

- (a) on the Minister's initiative, or*
- (b) on the request of the council of the municipality.*

*(2) The Minister may appoint one or more persons as inspectors for the purpose of carrying out inspections under this section.*

*(3) An inspector*

- (a) may require the attendance of any officer of the municipality or of any other person whose presence the inspector considers necessary during the course of the inspection, and*
- (b) has the same powers, privileges and immunities as a commissioner under the Public Inquiries Act.*

*(4) When required to do so by an inspector, the chief administrative officer of the municipality must produce for examination and inspection all books and records of the municipality.*

*(5) After the completion of the inspection, the inspector must make a report to the Minister and, if the inspection was made at the request of a council, to the council.*

*324 (1) If, after an inspection under section 571 or an audit under the regulations is completed, the Minister is of the opinion that an assessment*

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- (a) has not been prepared in accordance with the rules and procedures set out in this Part and the regulations,*
  - (b) is not fair and equitable, taking into consideration assessments of similar property, or*
  - (c) does not meet the standards required by the regulations,*
- the Minister may quash the assessment and direct that a new assessment be prepared.*
- (2) On quashing an assessment, the Minister must provide directions as to the manner and times in which*
- (a) the new assessment is to be prepared,*
  - (b) the new assessment is to be placed on the assessment roll, and*
  - (c) amended assessment notices are to be sent to the assessed persons.*
- (3) The Minister must specify the effective date of a new assessment prepared under this section.*

### ***Matters Relating to Assessment and Taxation Regulation (AR 289/99)***

Section 6 of AR 289/99 indicates the valuation standard for linear property assessment is specified in the Guidelines.

- 6(1) The valuation standard for linear property is that calculated in accordance with the procedures referred to in subsection (2).*
- (2) In preparing an assessment for linear property, the assessor must follow the procedures set out in the Alberta Linear Property Assessment Minister's Guidelines established and maintained by the Department of Municipal Affairs, as amended from time to time.*

### **2003 Alberta Linear Property Minister's Guidelines**

The 2003 Alberta Linear Property Minister's Guidelines set out the valuation standard and procedures for assessing linear property. Section 4.002 requires assessments to reflect the AEUB records as of October 31.

#### **4.002 CHARACTERISTICS AND SPECIFICATIONS**

- (c) For linear property defined in section 284(1)(k)(iii)(C)(D)(E) and (E.1) the assessment must reflect the characteristics and specifications contained in the records of the AEUB as of October 31 of the assessment year.**

Also of note are Tables 4.5, 4.7 and 4.9, which between them assign well status descriptions and formulae for assessment to the various eight digit AEUB well codes. For the sake of brevity, these tables are not reproduced in this Board Order.

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**ISSUE 1 By assessing gas-lift wells as “crude oil pumping”, as required under the 2003 Guidelines, is the DLA in compliance with his statutory duty under section 293 of the Act to apply the prescribed valuation standard in a fair and equitable manner?**

### **ISSUE 1 SUMMARY OF THE COMPLAINANT’S POSITION**

Section 293(1) of the Act imposes duties of fairness and equity on the DLA in carrying out assessments. Thus, the MGB has a duty to correct unfairness in the assessment process. A regulated scheme such as that set out in the Guidelines cannot override the MGB’s inherent jurisdiction to ensure that assessments are fair and correct. Accordingly, the MGB should correct blatant unfairness that results from rigid application of the Guidelines. The following considerations demonstrate that blatant unfairness has resulted from rigidly classifying gas-lift wells as “crude oil pumping” rather than “crude oil flowing”.

First, gas-lift wells do not use heavy pumping equipment; moreover, the equipment they do use - such as compressors - is located away from the well-site and taxed separately. Thus, gas-lift wells fall naturally into the status group that includes wells without extensive pumping equipment (“crude oil flowing”); conversely, they do not fall naturally into the group of wells that typically do use heavy pumping equipment (“crude oil pumping”).

Second, fairness requires continuity between the assessed value of property and the actual property in place. Putting gas-lift wells in a class for which the standardized rate reflects the cost of pumps as incidental equipment disrupts the necessary continuity. In short, classifying gas-lift wells as “crude oil pumping” is unfair, because it results in the assessment of property that does not exist (i.e. pumps).

Third, the DLA’s practice in previous years confirms that fairness requires gas-lift wells to be classified as “crude oil flowing”. Previous versions of the Guidelines did not explicitly categorize gas-lift wells. Therefore, the DLA previously acted under the equitable principle espoused by section 293(2) of the Act that similar equipment should be similarly assessed; accordingly, the DLA previously classified gas-lift wells correctly as “crude oil flowing”.

Fourth, the well site standardization study carried out by the Department of Municipal Affairs in 1984 placed crude oil flow wells and gas-lift wells in the same status grouping. This fact further confirms that the cost associated with gas-lift well sites is similar to that for other “crude oil flow” sites. Accordingly, it is inequitable to assess gas-lift wells as “crude oil pumping” as though they were similar to wells with pumping equipment.

Having stressed the unfairness of classifying gas-lift wells as “crude oil pumping”, the Complainant went on to argue that the overall intent of the Act is for the DLA to prepare fair and equitable assessments. Section 293 imposes a duty on the DLA to apply the regulated valuation

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standards fairly and equitably. This duty also applies to the MGB, which has authority to make decisions regarding assessment complaints, and must uphold assessments that are “fair and equitable” (Section 499(2) (a)).

In view of the above considerations, the Guidelines conflict with the DLA’s duty to assess fairly insofar as they classify gas-lift wells as “crude oil flowing”. They also conflict with the overall intent of the system of standardized rates and formulae embodied by the Guidelines. This system is intended to preserve continuity between property and property assessments by establishing one rate to reflect the cost of equipment typically found on a specific type of well-site. This purpose is frustrated by giving effect to a Guideline provision that requires gas-lift wells to be assessed as “crude oil pumping”.

Where conflict exists, the DLA (and MGB) must be guided by fairness and the overall intent of the Act and legislative scheme. This position is supported by previous decisions of both the courts and the MGB. For example, in Rizzo v. Rizzo Shoes Ltd. (Re) ([1998] 1 SCR 27), the Supreme Court of Canada adopted a purposive approach to interpreting legislation, whereby an interpretation that yields a result incompatible with the object of the Act should not be given effect. Similarly, in Kneehill County v. Alberta (Municipal Affairs, Linear Assessor) (MGB 001/04), the MGB stated that assessed parties have a right to expect correct, fair and equitable assessments. Furthermore, an incorrect assessment is an unfair and inequitable assessment, and can be rectified through a complaint to the MGB.

### ISSUE 1 SUMMARY OF THE RESPONDENT’S POSITION

The legislated procedures for assessing gas-lift wells are set out unambiguously in the Guidelines. Further, it is agreed that the DLA applied these procedures accurately. The issue raised by the Complainant is whether the legislated procedures result in a fair assessment. However, this matter is beyond the power of the MGB to decide.

Contrary to the position of the Complainant, fairness and equity in a regulated environment is achieved when valuation standards enacted for a given year for linear property are applied consistently to all linear property owners. This position was accepted by the MGB in previous orders, including Progress Energy Ltd. v. The Department of Municipal Affairs (Board Order MGB 133/03) and County of Two Hills et al v. Designated Linear Assessor for the Province of Alberta (Board Order MGB 099/03).

The Complainant’s argument with respect to the past practice of the DLA is also not applicable. The Guidelines were amended specifically in 2003 to include gas-lift wells as “crude oil pumping”. These Guidelines are mandatory and unambiguous, and neither the DLA nor the MGB can exclude the Complainant from their operation. Therefore, the DLA no longer has discretion to classify gas-lift wells as “crude oil flowing”, no matter what the DLA’s past practice may have been.



## **ISSUE 1 FINDING**

The DLA properly applied the Act and Guidelines in a fair and equitable manner by assessing the subject gas-lift wells as “crude oil pumping”.

## **ISSUE 1 REASONS**

### **Fairness and Equity**

Section 293(1) requires assessors to apply the valuation standards and procedures set out in the regulations in a fair and equitable manner. This duty applies to the DLA when preparing linear assessments under section 292. As indicated in numerous MGB decisions, fairness and equity in a regulated environment requires correct and consistent application of the legislation.

While the above rule is simple, applying it can be difficult in certain circumstances, including circumstances involving ambiguous or conflicting legislative provisions. In the present case, the parties agree that the legislation is not ambiguous: the Guidelines clearly require gas-lift wells to be assessed as “crude oil pumping”. However, the Complainant does argue that there is a conflict within the legislated scheme. In case of conflict, a fair and equitable interpretation must give effect to the overall intentions of the legislative scheme, with the provisions of the Act taking precedence over those of subordinate legislation.

The Complainant argues that the Guidelines conflict with the Act by requiring an unfair assessment of gas-lift wells. The MGB does not accept this argument for the following reasons. The duty to apply legislated standards fairly and equitably does not empower the DLA (or MGB) to determine whether the standards are themselves fair and equitable. These standards are set by the legislature or its delegates and are based on policy considerations over which neither the DLA nor the MGB has authority. In this connection, the MGB agrees with the statement quoted by the Respondent from page 13 of County of Two Hills et al v. Designated Linear Assessor for the Province of Alberta (Board Order MGB 099/03) at paragraph 30 of its submission.

“The question that the MGB must consider is not whether the W policy, standing alone, results in a fair and equitable assessment, but whether this policy has been applied correctly and achieves as fair and equitable a result as is permitted within the governing legislation. The MGB is not given legislative authority to assess the fairness or equity of legislated guidelines that are clear and unambiguous. If they were unclear, and two interpretations were possible, fairness and equity of result would be criteria for choosing between them, but that is not the situation here.”

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Thus, the duty to prepare assessments fairly and equitably requires the DLA to apply consistently the specific legislated standards and procedures set out from year to year in the Guidelines, to interpret them fairly where ambiguity exists, and to apply them in conjunction with a reasonable use of the discretionary and non-discretionary powers that are conferred under the Act. In this case, the MGB is satisfied that the DLA has fulfilled this duty and that no conflict arises between the Guidelines and the fairness and equity required under the Act.

### **Conflict with the overall intent of the legislative scheme**

The MGB also does not accept that the Guidelines conflict with the intent of the legislative scheme (as suggested by the Complainant) for the following reasons. First, where a legislative provision is clear, its plain meaning should be accepted where possible as the enacting body's intent. This principle was articulated in the passage at page 14 of Board Order MGB 161/03 (Husky Oil Operations Ltd. et al v. The Department of Municipal Affairs) and quoted by the Respondent in paragraph 24 of its submission.

“ ... one of the primary [tenets] of legislative interpretation is that the legislators have full knowledge and understanding of what they are legislating and the result is intended. If there is inequity within the legislative scheme then it can be undone only by an act of the legislators and not by the MGB.”

The legislative scheme clearly classifies gas-lift wells as “crude oil pumping”, and if possible should be accepted as intending to do so.

Second, the scheme of standardized well assessments embodied by the Act and Guidelines intends to achieve an efficient assessment process by sorting wells into groups by reference to the AEUB records. To some extent, such a system inevitably sacrifices accuracy to achieve efficiency. For example, within the “crude oil pumping” category, some wells will have large and expensive pumps, whereas others will have smaller cheaper pumps; nevertheless, all wells within the group will be assessed at the same rate. Thus, to some extent, the standardized scheme contemplated under the Act intends that assessed values will not always match the true value of the assessed property; accordingly, this circumstance does constitute the kind of unfairness that can be the basis for an appeal.

Third, the Complainant presented no technical or engineering evidence to establish how the cost of a typical gas-lift well compares to those of pumping and flowing wells. Thus, even if it were accepted that the intent of the Guidelines is to preserve continuity between assessed property and assessed value, the evidence before the MGB does not establish that continuity does not exist to the extent possible within a system of standardized rates.

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**ISSUE 2 If the MGB finds that the subject wells must be classified as “crude oil pumping” under the Guidelines, should the MGB exercise its jurisdiction under section 516 of the Act to refer the matter to the Minister?**

### **ISSUE 2 SUMMARY OF THE COMPLAINANT’S POSITION**

As argued above, the Guidelines unfairly require gas-lift wells to be assessed as “crude oil pumping”. If the MGB finds that the Guidelines must be applied despite being unfair, the Act provides a remedy to correct the error: namely, section 516. This section empowers the MGB to refer an assessment it considers unfair to the Minister, to be dealt with under sections 571 and 324. Therefore, should the MGB conclude that it cannot alter an assessment in the face of the clear provisions of the Guidelines, it should refer the matter to the Minister.

### **ISSUE 2 SUMMARY OF THE RESPONDENT’S POSITION**

Section 516 is not an appropriate remedy in the present circumstances. That section contemplates situations in which the MGB feels that the assessment process was carried out unfairly, rather than situations in which the MGB feels the legislation is unfair. Accordingly, it allows the MGB to request the Minister to deal with unfair assessments by appointing an inspector under section 571 to investigate the assessment process. An inspection could have no bearing on the present case, where the Complainant is arguing that the legislation itself is unfair.

### **ISSUE 2 FINDING**

Under the present circumstances, there is no basis to refer the matter to the Minister under section 516 of the Act.

### **ISSUE 2 REASONS**

As indicated above, the MGB is not satisfied that the assessments of the subject wells are unfair within the meaning of the Act.

### **DECISION**

The complaint is denied and the assessment of the properties as listed in Appendix “C” are confirmed.

It is so ordered.

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### **CONCLUSION**

The role of the legislature in creating the standardized well assessment scheme is to set the rules that establish rates and assign wells to status groups. The role of the DLA is to use the powers conferred under the Act and subordinate legislation to interpret and apply the rules in a reasonable fashion. The MGB is satisfied that the DLA has carried out its duty properly by consistently applying the Guidelines to assess the subject wells as “crude oil pumping”. In so doing, it has fulfilled its duty to apply the legislated valuation standard fairly and equitably. Consequently, there is no basis either to order a change in the assessment or to refer the matter to the Minister under section 516.

Dated at the City of Edmonton, in the Province of Alberta, this 24th day of January 2005.

MUNICIPAL GOVERNMENT BOARD

(SGD) T. Robert, Presiding Officer

**APPENDIX "A"**

APPEARANCES

<b>NAME</b>	<b>CAPACITY</b>
B. Dell	Counsel for the Complainant
C. Balon	Witness for the Complainant
W. Barclay	Counsel for the Respondent
C. Uttley	Witness for the Respondent

**APPENDIX "B"**

DOCUMENTS RECEIVED AT THE HEARING AND CONSIDERED BY THE MGB

<b>NO.</b>	<b>ITEM</b>
1A	Evidentiary Submission and Brief of the Appellant
2R	Evidentiary Submission and Brief of the Respondent
3A	Rebuttal of the Appellant
4R	Well Data Characteristics Spreadsheet
5R	2002 Alberta Linear Property Assessment Manual
6A	Willsay Statements of Appellant's Witnesses

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**APPENDIX "C"**

**LINEAR COMPLAINTS DECIDED AT THIS HEARING**

<b>MA-ID</b>	<b>Assessee/Owner/Operator</b>	<b>Mun-ID</b>	<b>Municipality</b>	<b>LPAU-ID</b>
23301	Pengrowth Corporation	0480	Woodlands County	1827776
23301	Pengrowth Corporation	0480	Woodlands County	1826723
23301	Pengrowth Corporation	0480	Woodlands County	1927851
23301	Pengrowth Corporation	0480	Woodlands County	1941060
23301	Pengrowth Corporation	0480	Woodlands County	1931683
23301	Pengrowth Corporation	0480	Woodlands County	1936683
23301	Pengrowth Corporation	0480	Woodlands County	1879003
23301	Pengrowth Corporation	0480	Woodlands County	1927852
23301	Pengrowth Corporation	0480	Woodlands County	1936684
23301	Pengrowth Corporation	0480	Woodlands County	1827885
23301	Pengrowth Corporation	0480	Woodlands County	1826695
23301	Pengrowth Corporation	0480	Woodlands County	1881710
23301	Pengrowth Corporation	0480	Woodlands County	1827543
23301	Pengrowth Corporation	0480	Woodlands County	1883751
23301	Pengrowth Corporation	0480	Woodlands County	1932974
23301	Pengrowth Corporation	0480	Woodlands County	1923352
23301	Pengrowth Corporation	0480	Woodlands County	1881196
23301	Pengrowth Corporation	0480	Woodlands County	1881553
23301	Pengrowth Corporation	0480	Woodlands County	1881606
23301	Pengrowth Corporation	0480	Woodlands County	1936696
23301	Pengrowth Corporation	0480	Woodlands County	1937662
23301	Pengrowth Corporation	0480	Woodlands County	1923354
23301	Pengrowth Corporation	0480	Woodlands County	1942695
23301	Pengrowth Corporation	0506	Municipal District of Big Lakes	1880680
23301	Pengrowth Corporation	0506	Municipal District of Big Lakes	1882377
23301	Pengrowth Corporation	0506	Municipal District of Big Lakes	1881611
23301	Pengrowth Corporation	0506	Municipal District of Big Lakes	1959711
23301	Pengrowth Corporation	0506	Municipal District of Big Lakes	1852734
23301	Pengrowth Corporation	0506	Municipal District of Big Lakes	1882376
23301	Pengrowth Corporation	0506	Municipal District of Big Lakes	1882378
23301	Pengrowth Corporation	0506	Municipal District of Big Lakes	1858120
23301	Pengrowth Corporation	0506	Municipal District of Big Lakes	1936047

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**APPENDIX "D"**

COMPLAINTS WITHDRAWN AT THIS HEARING

<b>MA-ID</b>	<b>Assessee/Owner/Operator</b>	<b>Mun-ID</b>	<b>Municipality</b>	<b>LPAU-ID</b>
23301	Pengrowth Corporation	0506	Municipal District of Big Lakes	1853513