

BOARD ORDER: MGB 011/07

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 A COMPLAINT respecting linear property assessments for the 2006 tax year filed by MTS Allstream Inc.

BETWEEN:

MTS Allstream Inc, as represented by Bennett Jones LLP, Barristers and Solicitors –
Complainant

- a n d -

Designated Linear Assessor for the Province of Alberta as represented by Brownlee LLP,
Barristers and Solicitors – Respondent

BEFORE:

Members:

L. Patrick, Presiding Officer
T. Robert, Member
D. Thomas, Member

Case Manager:

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 9, 2006.

This is a complaint made by MTS Allstream Inc. to the Municipal Government Board (MGB) respecting linear property assessments prepared by the Designated Linear Assessor and entered in the assessment roll of Alberta municipalities for the 2006 tax year. Appendix “C” lists the properties under complaint.

OVERVIEW

Complainant

The Complainant argued that the Minister of Municipal Affairs (Minister) failed to set effective valuation standards for regulated property, including telecommunications linear property. Therefore, the appropriate valuation standard is market value, which is the standard used for non-

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regulated land and improvements. In the Complainant's submission, the fair market value of the linear property under complaint is less than its assessed value.

Respondent

The Respondent argued that the matter raised by the Complainant has already been decided in previous MGB decisions. Those decisions found that the *Matters Relating to Assessment and Taxation Regulation* (MRAT) set effective valuation standards for linear property. Furthermore, the Complainant has not raised new argument or evidence to support a departure from the findings of those decisions. Accordingly, the regulated valuation standards are effective and were applied properly by the Respondent to determine the linear property assessments under complaint.

BACKGROUND

This is not the first time that the Complainant has filed a complaint concerning its linear property assessment. A similar complaint was filed in respect of the 2004 and 2005 tax years and resulted in Board Order MGB 094/06, issued August 21, 2006. That decision described the history leading up to the complaint. In 2002, AT&T Canada Inc. and its subsidiaries (AT&T Canada Corp., AT&T Telecom Service Company and AT&T Canada Fibre Company) voluntarily filed for protection under the *Companies' Creditors Arrangement Act* (CCAA). In 2003, AT&T Canada Inc. emerged from CCAA protection and was subsequently amalgamated with several other corporations to form a new AT&T Canada Corp. the name of which was later changed to MTS Allstream Inc. Due to the corporate reorganization, the new entity re-valued all assets and liabilities at their estimated fair value using "fresh start accounting" as mandated under standards established by the Canadian Institute of Chartered Accountants. The fresh start accounting determined an estimated fair market value of the linear property in Alberta to be approximately \$35 million.

The *Municipal Government Act* (Act) requires the Respondent to value linear property using valuation standards that are set by regulations. The Respondent relies on MRAT and the Minister's Guidelines Regarding the Assessment of Farm Land, Linear Property, Machinery and Equipment and Linear Property (Minister's Guidelines) as authority to carry out its linear property assessments. For the property under complaint, the assessed value using procedures identified by MRAT and the Minister's Guidelines amounts to \$103,248,610.

ISSUES

The central issue behind the current complaint (2006 tax year) concerns whether MRAT and/or the Minister's Guidelines set effective valuation standards for linear property. Specific sub-issues are listed below.

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- 1) Does the MGB have jurisdiction to consider the effectiveness or validity of the Minister's Guidelines?
- 2) Did the Minister create effective valuation standards by regulation for linear property?
- 3) Does the MGB have jurisdiction to consider the effectiveness or validity of the *Minister's Guidelines Regulation* as established under *Order in Council OC 498/06*? If so, what is the effect of that regulation?

LEGISLATION

In reaching its decision concerning the above issues, the MGB considered the relevant legislation, including the following provisions.

Municipal Government Act

Sections 492 and 499 provide authority to file and decide linear assessment complaints.

492(1) A complaint about an assessment for linear property may be about any of the following matters, as shown on the assessment notice:

- (a) the description of any linear property;*
- (b) the name and mailing address of an assessed person;*
- (c) an assessment;*
- (d) the type of improvement;*
- (e) school support;*
- (f) whether the linear property is assessable;*
- (g) whether the linear property is exempt from taxation under Part 10.*

499(1) On concluding a hearing, the Board may make any of the following decisions:

- (a) dismiss a complaint or an appeal that was not made within the proper time;*
- (b) make a change with respect to any matter referred to in section 492(1), if the hearing relates to a complaint about an assessment for linear property;*
- (2) The Board must not alter*
 - (a) any assessment that is fair and equitable, taking into consideration assessments of similar property in the same municipality, and*

Section 292 requires the assessor designated by the Minister to prepare linear assessments that reflect the valuation standard set out in the regulations.

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

- (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).*

The Act empowers the Minister to make regulations establishing valuation standards for property.

322 The Minister may make regulations

- ...*
- (d) establishing valuation standards for property*
- ...*

The Act contains authority for the MGB to hear complaints about linear property.

488(1) The Board has jurisdiction

- (a) to hear complaints about assessments for linear property*
- ...*

Section 578 enables the Minister to delegate various powers, but does not apply to the power to make regulations.

578(1) The Minister may delegate in writing to any person any power, duty or function of the Minister under this Act, including any power, duty or function that involves the Minister forming an opinion or belief.

(2) Subsection (1) does not apply to any power or duty to make regulations.

Matters Relating to the Assessment and Taxation Regulation 220/2004 (MRAT)

MRAT identifies the assessment valuation standards for non-regulated land and improvements as well as for regulated property, including linear property.

4(1) The valuation standard for a parcel of land is

- (a) market value, or*
- (b) if the parcel is used for farming operations, agricultural use value.*
- (2) In preparing an assessment for a parcel of land based on agricultural use value, the assessor must follow the procedures set out in the Alberta Farm Land Assessment Minister's Guidelines.*
- (3) Despite subsection (1)(b), the valuation standard for the following property is market value:*
 - (a) a parcel of land containing less than one acre;*

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- (b) a parcel of land containing at least one acre but not more than 3 acres that is used but not necessarily occupied for residential purposes or can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;*
 - (c) an area of 3 acres located within a larger parcel of land where any part of the larger parcel is used but not necessarily occupied for residential purposes;*
 - (d) an area of 3 acres that*
 - (i) is located within a parcel of land, and*
 - (ii) can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;*
 - (e) any area that*
 - (i) is located within a parcel of land,*
 - (ii) is used for commercial or industrial purposes, and*
 - (iii) cannot be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;*
 - (f) an area of 3 acres or more that*
 - (i) is located within a parcel of land,*
 - (ii) is used for commercial or industrial purposes, and*
 - (iii) can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel.*
 - (4) An area referred to in subsection (3)(c), (d), (e) or (f) must be assessed as if it is a parcel of land.*
 - (5) The valuation standard for strata space, as defined in section 86 of the Land Titles Act, is market value.*
- 5(1) The valuation standard for improvements is*
- (a) the valuation standard set out in section 7, 8 or 9, for the improvements referred to in those sections, or*
 - (b) for other improvements, market value.*
- (2) For the purposes of section 298(1)(y) of the Act, an assessment must be prepared for any farm building located in a city, town, village or summer village.*
 - (3) In preparing an assessment for a farm building, the assessor must determine its value based on its use for farming operations.*
- 8(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.*
 - (3) For the purposes of section 298(1)(z) of the Act, an assessment must be prepared for machinery and equipment that is part of linear property as described in section 284(1)(k) of the Act, and the assessment must reflect 100% of its value.*

Regulations Act

Section 1(2)(d) indicates that a document incorporated by reference in a regulation is not itself a regulation as defined under the *Interpretation Act*.

1(1) In this Act,

...

(f) “regulation” means a regulation as defined in the Interpretation Act that is of a legislative nature.

...

(2) The following are not regulations within the meaning of subsection (1)(f):

...

(d) a document adopted or incorporated by reference in a regulation.

Interpretation Act

Section 1(1)(c) contains a definition of regulation.

1(1) In this Act,

...

(c) “regulation” means a regulation, order, rule, form, tariff of costs or fees, proclamation, bylaw or resolution enacted

...

PREVIOUS DECISIONS

While recognizing that it is not bound by its own decisions, the MBG notes that it has considered the central issue now before it on previous occasions, including the Complainant’s 2004 and 2005 (tax year) complaints. MGB decisions deciding this issue include Board Orders MGB 094/06 (2004/2005 MTS Allstream Inc.), MGB 124/04 (1999 to 2002 Telus Communications Inc. – issued Dec 21, 2004), MGB 076/06 (2004 Equalized Appeal by the City of Calgary - issued June 30, 2006), and most recently MGB 125/06 (2004 GT Group Telecom Services Corp. - issued December 1, 2006).

The matter is also currently before the Court of Queen’s Bench in the context of an application for judicial review of Board Order MGB 076/06 and a separate statement of claim filed by the City of Calgary. As the Court of Queen’s Bench has not yet issued decisions in these matters, the MGB decided the current complaint without the benefit of the Court’s direction.

1) DOES THE MGB HAVE JURISDICTION TO CONSIDER THE EFFECTIVENESS OR VALIDITY OF THE MINISTER'S GUIDELINES?

Complainant's Position

The Complainant argued that the MGB has jurisdiction to consider questions of law that arise before it in the context of a complaint or appeal. In support, it referred to authority such as Alberta (Minister of Municipal Affairs v. Telus Communications [2002] AJ No. 1068 as well as previous MGB decisions (including Board Order MGB 094/06) where the MGB has found it has jurisdiction to answer such questions.

Respondent's Position

The Respondent re-iterated its position, taken at previous hearings, that the MGB has no jurisdiction to consider the validity of the legislative framework by which assessments are prepared. It argued that matters not specifically listed in section 492(1) are not valid grounds of complaint and, hence, cannot properly be decided by the MGB. The validity or effectiveness of legislation is not listed as a ground of complaint in section 492(1). Furthermore, such questions are more suited to the legal expertise of the Courts than that of the MGB. Therefore, the Complainant's contention that the Minister failed to establish effective regulations containing valuation standards is not a proper ground for complaint before the MGB.

Finding and Reasons

The MGB was not provided with further argument or evidence in the context of the current complaint that would convince it to depart from the reasoning adopted in Board Order MGB 094/06 (e.g. at pages 11 to 12), and in Board Order MGB 076/06 (pages 53 to 56). For the reasons indicated in those decisions, the MGB is satisfied that the issues raised by the Respondent concerning the existence or effectiveness of linear valuation standards in MRAT and the Minister's Guidelines are properly before it. The assessments currently under complaint were created under and depend on regulated valuation standards. Therefore, the question of the effectiveness of those standards, once raised before the MGB, must be answered in order to decide the complaint.

2) DID THE MINISTER CREATE EFFECTIVE VALUATION STANDARDS BY REGULATION FOR LINEAR PROPERTY?

Complainant's Position

The Act gives the Minister authority to create valuation standards for regulated property by way of regulation. The Minister purported to exercise this power under MRAT. However, instead of creating a meaningful assessment standard, MRAT merely indicates that linear property shall be

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assessed in accordance with procedures identified by the Minister's Guidelines, as established by the Department of Municipal Affairs (Department) from time to time.

The Complainant identified at least three reasons why, in its submission, this framework fails to establish effective valuation standards. First, valuation standards are substantive in nature, and have profound effects on municipalities and property owners alike. In contrast, the Minister's Guidelines purport to establish valuation procedures. Therefore, the Minister's Guidelines are not an appropriate instrument to set substantive valuation standards.

Second, even if the Minister's Guidelines do contain valuation standards, they are not effective regulations, because they do not meet requirements set out in the *Regulations Act*, such as registration and publication in the Gazette. Furthermore, section 1(2)(d) of the *Regulations Act* indicates that documents adopted by reference are not themselves regulations; thus, the reference in MRAT to the Minister's Guidelines does not make them regulations. Accordingly, the Minister has failed to establish valuation standards for linear property by regulation, as required under the Act.

Third, the Minister allows the Department to establish procedures for determining linear property assessments under the Minister's Guidelines. This scheme constitutes an attempt to substitute procedures promulgated by the Department for regulations established by the Minister; thus, it contravenes section 578(2) of the Act, which specifies that the Minister cannot delegate his regulation making powers.

In view of the above considerations, the Complainant submitted that the Minister has not created an effective assessment valuation standard for linear property. Consequently, the only remaining assessment standard is market value and the linear property under complaint should be assessed according to that standard.

Respondent's Position

The MGB has found in previous decisions that the Minister set the valuation standard for linear property in MRAT, a duly established regulation. The Complainant has raised no new issues, argument or evidence to cause the MGB to reconsider its decision. Accordingly, the MGB should find once again that the Minister set the valuation standard for linear property by way of regulation (MRAT), and that the assessments created pursuant to that standard are valid.

Finding

The Minister created effective valuation standards for linear property under MRAT.

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Reasons

As acknowledged by both parties, the MGB has considered identical arguments regarding the effectiveness of regulated valuation standards in the context of the previous year's complaint (Board Order MGB 094/06) as well as in other orders, including Board Orders MGB 076/06 and MGB 124/04.

The Complainant suggested two main reasons for the MGB to depart from its decision in Board Order MGB 094/06. First, it noted that Board Order MGB 094/06 acknowledges that the Minister's Guidelines were incorporated by reference, yet still finds that, as referentially incorporated documents, they carry the legal weight of a regulation. In the Complainant's submission, this analysis does not adequately meet the provision in the *Regulations Act* that referentially incorporated documents are not themselves regulations.

While this point is covered adequately in Board Order MGB 094/06, a more comprehensive explanation is to be found in Board Order MGB 076/06 at page 65 and following. The MGB is still in agreement with this analysis and further explanation here would be superfluous.

The Complainant's second main ground for departing from the reasoning in Board Order MGB 094/06 was that the Minister's Guidelines contain the rates, cost factors and so on used to prepare assessments. Thus, in its submission, the valuation standards are really in the Minister's Guidelines (which are not regulations) as opposed to MRAT. In this connection, the Complainant noted section 293(1) of the Act refers to valuation standards as well as procedures. It submitted that the Minister's Guidelines, although described as containing procedures, are in fact the substantive valuation standards.

Again while the points raised by the Complainant are covered adequately by Board Order MGB 094/06, a more comprehensive explanation is found in Board Order MGB 076/06, particularly at page 67 and following, under the heading "What is a standard?" Once again, the MGB is still in agreement with the analysis presented there and further explanation here would be superfluous.

3) DOES THE MGB HAVE JURISDICTION TO CONSIDER THE EFFECTIVENESS OR VALIDITY OF THE MINISTER'S GUIDELINES REGULATION AS ESTABLISHED UNDER ORDER IN COUNCIL OC 498/06? IF SO, WHAT IS THE EFFECT OF THAT REGULATION?

Introduction

During the course of their submissions, both parties referred to *OC 498/2006* which contains the *Minister's Guidelines Regulation* as an Appendix and was issued October 11, 2006. That regulation indicates that the Minister may establish valuation standards by Order and that the Minister's Guidelines are regulation pursuant to sections 289, 292, and 293 of the Act. It also indicates that it has retroactive effect and applies in respect of taxation years 1994 to 2008.

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Party Positions

Both parties made arguments very similar to those recorded in Board Order MGB 125/06 in the context of the GT Group Telecom Services Corp. complaint. A summary of the basic positions adopted can be found in that order. Since the current decision does not turn on these arguments, they are not repeated here.

Reasons

As articulated fully in Board Order MGB 076/06, the MGB has an obligation to consider questions of law that must be decided to determine matters that are properly before it. If it had not already found that the valuation standard for linear property was established correctly under MRAT, the MGB would have considered the issues raised by the Complainant concerning the effectiveness of the new *Minister's Guideline Regulation* as established by *OC 498/2006*. However, since the MGB has already found that the valuation standard for linear property was established by regulation under MRAT, no further decision is required.

DECISION

The complaint is denied.

It is so ordered.

No costs to either party.

Dated at the City of Edmonton, in the Province of Alberta, this 31st day in January 2007.

MUNICIPAL GOVERNMENT BOARD

(SGD) L. Patrick, Presiding Officer

APPENDIX "A"

APPEARANCES

NAME	CAPACITY
A. Friend, Q.C.	For the Complainant
C. Zukiwski	For the Respondent

APPENDIX "B"

DOCUMENTS RECEIVED AT THE HEARING AND CONSIDERED BY THE MGB:

NO.	ITEM
1 C	Statement of Position of MTS Allstream Inc.
2 C	Rebuttal Submission of MTS Allstream Inc.
3 E	Notice of Intervention of the City of Edmonton
4 R	Respondent's Argument (October 13, 2006)
5 R	Respondent's Argument (November 9, 2006)
6 R	Volume of Legislation
7 R	Volume of Authorities

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APPENDIX “C”

**2006 (TAX YEAR) LINEAR PROPERTY ASSESSMENT COMPLAINT
MTS ALLSTREAM INC.**

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	3	4346330	109,480
20281	20	4346104	987,050
20281	20	4346105	42,980
20281	20	4346106	728,890
20281	31	4346010	22,370
20281	40	4345919	22,100
20281	43	4345872	119,730
20281	43	4345873	69,110
20281	43	4345874	310,380
20281	43	4345875	1,070
20281	46	4345422	9,060
20281	46	4345423	3,130
20281	46	4345424	4,570
20281	46	4345425	9,760
20281	46	4345426	180
20281	46	4345427	400
20281	46	4345428	690
20281	46	4345429	50
20281	46	4345430	520
20281	46	4345431	1,000
20281	46	4345432	107,350
20281	46	4345460	4,250
20281	46	4345461	1,120
20281	46	4345462	2,060
20281	46	4345463	1,310
20281	46	4345464	2,640
20281	46	4345465	7,450
20281	46	4345466	980
20281	46	4345467	2,270
20281	46	4345468	2,080
20281	46	4345469	250
20281	46	4345470	9,740
20281	46	4345471	7,830
20281	46	4345472	1,270
20281	46	4345473	3,820
20281	46	4345474	2,540
20281	46	4345475	2,770
20281	46	4345476	10,730

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	46	4345477	6,390
20281	46	4345478	24,140
20281	46	4345479	23,290
20281	46	4345480	16,880
20281	46	4345481	3,340
20281	46	4345482	20,250
20281	46	4345483	2,540
20281	46	4345484	1,270
20281	46	4345485	1,270
20281	46	4345486	2,050
20281	46	4345487	3,140
20281	46	4345488	2,370
20281	46	4345489	2,180
20281	46	4345490	790
20281	46	4345491	3,010
20281	46	4345492	30,870
20281	46	4345493	1,270
20281	46	4345494	5,560
20281	46	4345495	9,250
20281	46	4345496	6,010
20281	46	4345497	1,750
20281	46	4345498	2,540
20281	46	4345499	105,930
20281	46	4345500	1,240
20281	46	4345501	310
20281	46	4345502	3,090
20281	46	4345503	12,050
20281	46	4345504	360
20281	46	4345505	10,340
20281	46	4345506	5,480
20281	46	4345507	7,690
20281	46	4345508	45,090
20281	46	4345509	2,540
20281	46	4345510	10,360
20281	46	4345511	6,690
20281	46	4345512	8,160
20281	46	4345513	53,420
20281	46	4345514	240

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Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	46	4345515	16,880
20281	46	4345516	1,550
20281	46	4345517	2,880
20281	46	4345518	3,970
20281	46	4345519	90
20281	46	4345520	5,410
20281	46	4345521	61,440
20281	46	4345522	21,760
20281	46	4345523	90
20281	46	4345524	18,480
20281	46	4345525	920
20281	46	4345526	760
20281	46	4345527	550
20281	46	4345528	123,220
20281	46	4345529	9,240
20281	46	4345530	18,370
20281	46	4345531	6,400
20281	46	4345532	2,210
20281	46	4345533	3,890
20281	46	4345534	3,450
20281	46	4345535	6,580
20281	46	4345536	800
20281	46	4345537	1,270
20281	46	4345538	1,300
20281	46	4345539	2,290
20281	46	4345540	9,180
20281	46	4345541	8,120
20281	46	4345542	4,870
20281	46	4345543	1,620
20281	46	4345544	1,690
20281	46	4345545	1,040
20281	46	4345546	9,100
20281	46	4345547	33,930
20281	46	4345548	24,240
20281	46	4345549	11,910
20281	46	4345550	73,560
20281	46	4345551	4,560
20281	46	4345552	35,200
20281	46	4345553	2,540
20281	46	4345554	2,540
20281	46	4345555	53,820
20281	46	4345556	12,100
20281	46	4345557	720

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	46	4345558	410
20281	46	4345559	4,370
20281	46	4345560	10,330
20281	46	4345561	5,140
20281	46	4345562	31,350
20281	46	4345563	60
20281	46	4345564	80
20281	46	4345565	550
20281	46	4345566	1,010
20281	46	4345567	8,900
20281	46	4345568	690
20281	46	4345569	810
20281	46	4345570	510
20281	46	4345571	1,520
20281	46	4345572	9,760
20281	46	4345573	1,520
20281	46	4345574	520
20281	46	4345575	2,540
20281	46	4345576	530
20281	46	4345577	80
20281	46	4345578	78,250
20281	46	4345579	4,590
20281	46	4345580	910
20281	46	4345581	19,770
20281	46	4345582	1,980
20281	46	4345583	2,360
20281	46	4345584	2,970
20281	46	4345585	530
20281	46	4345586	3,820
20281	46	4345587	3,770
20281	46	4345588	100
20281	46	4345589	380
20281	46	4345590	900
20281	46	4345591	220
20281	46	4345592	480
20281	46	4345593	5,460
20281	46	4345594	1,240
20281	46	4345595	1,550
20281	46	4345596	670
20281	46	4345597	109,600
20281	46	4345598	810
20281	46	4345599	1,240
20281	46	4345600	2,780

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Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	46	4345601	29,830
20281	46	4345602	9,250
20281	46	4345603	5,560
20281	46	4345604	2,450
20281	46	4345605	5,290
20281	46	4345606	37,180
20281	46	4345607	2,070
20281	46	4345608	29,920
20281	46	4345609	3,520
20281	46	4345610	1,960
20281	46	4345611	4,510
20281	46	4345612	202,560
20281	46	4345613	60,920
20281	46	4345614	21,030
20281	46	4345615	8,540
20281	46	4345616	20,160
20281	46	4345617	14,630
20281	46	4345618	63,890
20281	46	4345619	8,670
20281	46	4345620	10,400
20281	46	4345621	34,980
20281	46	4345622	86,670
20281	46	4345623	19,900
20281	46	4345624	10,630
20281	46	4345625	127,370
20281	46	4345626	990
20281	46	4345627	40,800
20281	46	4345628	45,840
20281	46	4345629	580,230
20281	46	4345630	191,340
20281	46	4345631	6,364,040
20281	46	4345632	1,629,280
20281	46	4345633	4,683,540
20281	46	4345634	798,530
20281	46	4345635	3,942,980
20281	46	4345636	1,133,770
20281	46	4345637	7,671,180
20281	46	4345638	59,910
20281	46	4345639	418,460
20281	46	4345640	259,250
20281	46	4345641	1,390
20281	46	4345642	17,930
20281	46	4345643	2,720

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	46	4345644	10
20281	46	4345645	20
20281	46	4345646	130
20281	46	4345647	110
20281	46	4345648	60
20281	46	4345649	670
20281	46	4345650	910
20281	46	4345651	810
20281	46	4345652	47,590
20281	46	4345653	43,880
20281	46	4345654	10,560
20281	46	4345655	24,460
20281	46	4345656	6,240
20281	46	4345657	27,050
20281	46	4345658	1,900
20281	46	4345659	16,530
20281	46	4345660	9,220
20281	46	4345661	122,250
20281	46	4345662	105,800
20281	46	4345663	7,970
20281	46	4345664	30,840
20281	46	4345665	298,090
20281	46	4345666	7,590
20281	46	4345667	59,720
20281	46	4345668	45,680
20281	46	4345669	344,560
20281	46	4345670	24,910
20281	46	4345671	61,120
20281	46	4345672	122,700
20281	46	4345673	1,790
20281	46	4345674	60
20281	46	4345675	1,830
20281	46	4345676	20
20281	46	4345677	7,880
20281	46	4345678	1,050
20281	46	4345679	10
20281	46	4345680	3,750
20281	46	4345681	1,750
20281	46	4345682	60
20281	46	4345683	116,570
20281	46	4345684	103,470
20281	46	4345685	6,770
20281	46	4345686	117,300

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Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	46	4345687	590
20281	46	4345688	207,210
20281	46	4345689	5,470
20281	46	4345690	34,580
20281	46	4345691	5,510
20281	46	4345692	24,610
20281	46	4345693	33,710
20281	46	4345694	700
20281	46	4345695	5,650
20281	46	4345696	12,110
20281	46	4345697	350
20281	46	4345698	173,830
20281	46	4345699	49,310
20281	46	4345700	42,570
20281	46	4345701	368,070
20281	46	4345702	20,030
20281	46	4345703	1,520
20281	46	4345704	2,810
20281	46	4345705	5,010
20281	46	4345706	403,370
20281	46	4345707	187,250
20281	46	4345708	40,400
20281	46	4345709	251,100
20281	46	4345710	88,490
20281	46	4345711	91,280
20281	46	4345712	94,740
20281	46	4345713	115,610
20281	46	4345714	29,880
20281	46	4345715	75,120
20281	46	4345716	37,620
20281	46	4345717	270
20281	46	4345718	36,760
20281	46	4345719	1,130
20281	46	4345720	9,230
20281	46	4345721	31,370
20281	46	4345722	12,690
20281	46	4345723	21,800
20281	46	4345724	39,210
20281	46	4345725	7,200
20281	46	4345726	3,430
20281	46	4345727	820
20281	46	4345728	15,890
20281	46	4345729	9,790

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	46	4345730	172,490
20281	46	4345731	277,930
20281	46	4345732	100,820
20281	46	4345733	15,800
20281	46	4345734	11,300
20281	46	4345735	63,540
20281	46	4345736	11,830
20281	46	4345737	2,020
20281	46	4345738	5,540
20281	46	4345739	3,920
20281	46	4345740	640
20281	46	4345741	4,690
20281	46	4345742	8,530
20281	46	4345743	38,230
20281	46	4345744	3,570
20281	46	4345745	34,980
20281	46	4345746	60,690
20281	46	4345747	7,480
20281	46	4345748	32,560
20281	46	4345749	10,180
20281	46	4345750	88,780
20281	46	4345751	1,120
20281	46	4345752	5,350
20281	46	4345753	970
20281	46	4345754	10
20281	46	4345755	81,410
20281	46	4345756	5,350
20281	46	4345757	8,750
20281	46	4345758	54,760
20281	46	4345759	1,220
20281	46	4345760	7,560
20281	46	4345761	9,860
20281	46	4345762	100
20281	46	4345763	2,420
20281	46	4345764	22,550
20281	46	4345765	4,000
20281	46	4345766	300
20281	46	4345767	990
20281	46	4345768	2,520
20281	46	4345769	51,960
20281	46	4345770	3,380
20281	46	4345771	5,680
20281	46	4345772	3,620

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Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	46	4345773	1,930
20281	46	4345774	1,150
20281	46	4345775	8,530
20281	46	4345776	5,570
20281	46	4345777	27,630
20281	46	4345778	110,810
20281	46	4345779	37,210
20281	46	4345780	7,280
20281	46	4345781	19,960
20281	46	4345782	106,110
20281	46	4345783	65,270
20281	46	4345784	47,820
20281	46	4345785	27,140
20281	46	4345786	10
20281	46	4345787	81,700
20281	46	4345788	10
20281	46	4345789	10
20281	46	4345790	10
20281	46	4345791	1,200
20281	46	4345792	57,270
20281	46	4345793	35,910
20281	46	4345794	509,700
20281	46	4345795	4,810
20281	46	4345796	55,210
20281	46	4345797	16,380
20281	46	4345798	6,690
20281	46	4345799	179,450
20281	46	4345800	78,030
20281	46	4345801	129,970
20281	46	4345802	44,480
20281	46	4345803	77,890
20281	46	4345804	54,870
20281	46	4345805	7,880
20281	46	4345806	90,140
20281	46	4345807	130,180
20281	46	4345808	608,980
20281	46	4345809	48,590
20281	46	4345810	109,000
20281	46	4345811	7,410
20281	46	4345812	167,680
20281	46	4345813	4,510
20281	46	4345814	17,450
20281	46	4345815	642,440

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	46	4345816	10,090
20281	46	4345817	2,870
20281	46	4345818	14,400
20281	46	4345819	590
20281	46	4345820	12,750
20281	46	4345821	10,080
20281	46	4345822	11,070
20281	46	4345823	9,400
20281	46	4345824	155,780
20281	46	4345825	9,180
20281	46	4345826	157,510
20281	46	4345827	25,170
20281	46	4345828	10
20281	46	4345829	63,940
20281	46	4345830	22,900
20281	46	4345831	3,670
20281	46	4345832	10
20281	46	4345833	4,630
20281	46	4345834	14,280
20281	46	4345835	11,990
20281	46	4345836	58,900
20281	46	4345837	11,500
20281	46	4345838	31,940
20281	46	4345839	2,310
20281	46	4345840	7,500
20281	46	4345841	142,090
20281	46	4345842	930
20281	46	4345843	23,390
20281	46	4345844	10
20281	46	4345845	197,640
20281	46	4345846	4,930
20281	46	4345847	5,970
20281	46	4345848	2,270
20281	46	4345849	35,130
20281	46	4345850	350
20281	46	4345851	2,150
20281	46	4345852	20,040
20281	46	4345853	12,210
20281	46	4345854	66,420
20281	46	4345855	10
20281	46	4345856	1,930
20281	46	4345857	4,400
20281	46	4345858	3,840

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Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	46	4345859	424,010
20281	46	4345860	136,030
20281	46	4345861	8,080
20281	46	4345862	97,400
20281	46	4345863	1,140
20281	46	4345864	109,710
20281	46	4345865	384,290
20281	46	4345866	4,610
20281	46	4345904	230,950
20281	46	4345905	128,740
20281	46	4345906	238,250
20281	46	4345907	1,255,220
20281	46	4345908	4,910
20281	46	4345909	10
20281	46	4345910	14,600
20281	50	4344817	110,460
20281	52	4344760	87,650
20281	52	4344761	304,790
20281	53	4344772	230,090
20281	56	4344719	42,180
20281	62	4344669	34,040
20281	65	4344689	35,200
20281	70	4344645	110,460
20281	79	4344534	54,240
20281	88	4344450	34,150
20281	97	4344433	34,040
20281	98	4344158	390
20281	98	4344159	290
20281	98	4344160	690
20281	98	4344161	1,390
20281	98	4344196	1,980
20281	98	4344197	15,960
20281	98	4344198	440
20281	98	4344199	3,790
20281	98	4344200	7,650
20281	98	4344201	740
20281	98	4344202	680
20281	98	4344203	440
20281	98	4344204	110
20281	98	4344205	350
20281	98	4344206	350
20281	98	4344207	350
20281	98	4344208	1,300

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	98	4344209	1,390
20281	98	4344210	350
20281	98	4344211	26,520
20281	98	4344212	23,290
20281	98	4344213	650
20281	98	4344214	1,390
20281	98	4344215	13,470
20281	98	4344216	4,970
20281	98	4344217	570
20281	98	4344218	5,910
20281	98	4344219	9,880
20281	98	4344220	3,190
20281	98	4344221	19,620
20281	98	4344222	1,390
20281	98	4344223	32,630
20281	98	4344224	830
20281	98	4344225	560
20281	98	4344226	1,300
20281	98	4344227	580
20281	98	4344228	36,740
20281	98	4344229	5,450
20281	98	4344230	21,190
20281	98	4344231	14,730
20281	98	4344232	1,420
20281	98	4344233	2,930
20281	98	4344234	959,610
20281	98	4344235	7,151,820
20281	98	4344236	448,970
20281	98	4344237	6,515,610
20281	98	4344238	59,910
20281	98	4344239	89,430
20281	98	4344240	6,640
20281	98	4344241	6,160
20281	98	4344242	2,340
20281	98	4344243	6,850
20281	98	4344244	34,740
20281	98	4344245	6,120
20281	98	4344246	106,340
20281	98	4344247	4,100
20281	98	4344248	6,360
20281	98	4344249	5,460
20281	98	4344250	520
20281	98	4344251	3,320

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Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	98	4344252	410
20281	98	4344253	1,390
20281	98	4344254	92,160
20281	98	4344255	90
20281	98	4344256	9,250
20281	98	4344257	3,730
20281	98	4344258	1,020
20281	98	4344259	1,410
20281	98	4344260	350
20281	98	4344261	690
20281	98	4344262	10,590
20281	98	4344263	2,810
20281	98	4344264	8,890
20281	98	4344265	5,300
20281	98	4344266	14,010
20281	98	4344267	9,310
20281	98	4344268	6,990
20281	98	4344269	7,650
20281	98	4344270	1,560
20281	98	4344271	1,590
20281	98	4344272	940
20281	98	4344273	910
20281	98	4344274	35,020
20281	98	4344275	35,270
20281	98	4344276	77,870
20281	98	4344277	70,370
20281	98	4344278	9,060
20281	98	4344279	1,310
20281	98	4344280	9,420
20281	98	4344281	118,010
20281	98	4344282	54,960
20281	98	4344283	51,860
20281	98	4344284	126,620
20281	98	4344285	520
20281	98	4344286	44,190
20281	98	4344287	7,570
20281	98	4344288	178,330
20281	98	4344289	316,180
20281	98	4344290	934,190
20281	98	4344291	89,120
20281	98	4344292	7,640
20281	98	4344293	5,420
20281	98	4344294	33,620

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	98	4344295	69,700
20281	98	4344296	43,240
20281	98	4344297	24,000
20281	98	4344298	68,460
20281	98	4344299	1,140
20281	98	4344300	31,100
20281	98	4344301	32,230
20281	98	4344302	5,500
20281	98	4344303	280
20281	98	4344304	9,110
20281	98	4344305	7,400
20281	98	4344306	1,540
20281	98	4344307	29,010
20281	98	4344308	86,670
20281	98	4344309	10,630
20281	98	4344310	13,340
20281	98	4344311	39,020
20281	98	4344312	5,360
20281	98	4344313	96,130
20281	98	4344314	4,971,410
20281	98	4344315	1,352,510
20281	98	4344316	2,488,870
20281	98	4344317	11,350
20281	98	4344318	4,180
20281	98	4344319	12,920
20281	98	4344320	40,210
20281	98	4344321	27,360
20281	98	4344322	360
20281	98	4344323	8,500
20281	98	4344324	11,460
20281	98	4344325	130,450
20281	98	4344326	60,900
20281	98	4344327	64,610
20281	98	4344328	32,960
20281	98	4344329	400
20281	98	4344330	14,890
20281	98	4344331	4,000
20281	98	4344332	7,810
20281	98	4344333	1,160
20281	98	4344334	1,710
20281	98	4344335	2,700
20281	98	4344336	83,050
20281	98	4344337	20,550

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Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	98	4344338	94,060
20281	98	4344339	78,620
20281	98	4344340	81,600
20281	98	4344341	7,580
20281	98	4344342	3,930
20281	98	4344343	23,160
20281	98	4344344	8,620
20281	98	4344345	74,980
20281	98	4344346	50
20281	98	4344347	10
20281	98	4344348	2,140
20281	98	4344349	32,460
20281	98	4344350	16,530
20281	98	4344351	115,900
20281	98	4344352	8,970
20281	98	4344353	315,670
20281	98	4344354	1,570
20281	98	4344355	335,900
20281	98	4344356	238,280
20281	98	4344357	25,210
20281	98	4344358	28,410
20281	98	4344362	171,500
20281	98	4344363	390
20281	98	4344364	7,870
20281	98	4344365	43,700
20281	98	4344366	5,520
20281	98	4344367	6,430
20281	98	4344368	7,820
20281	98	4344369	86,190
20281	98	4344370	3,840
20281	98	4344371	170
20281	98	4344372	5,660
20281	98	4344373	26,030
20281	98	4344374	80,250
20281	98	4344375	380
20281	98	4344376	10,270
20281	98	4344377	30,260
20281	98	4344378	125,410
20281	98	4344379	66,090
20281	98	4344380	7,900
20281	98	4344381	28,000
20281	98	4344382	9,600
20281	98	4344383	1,390

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	98	4344384	535,520
20281	98	4344385	18,720
20281	98	4344386	187,660
20281	98	4344387	3,240
20281	98	4344388	27,140
20281	98	4344389	153,780
20281	98	4344390	940
20281	98	4344391	6,440
20281	98	4344392	49,920
20281	98	4344393	25,430
20281	98	4344394	19,060
20281	98	4344395	12,800
20281	98	4344396	13,170
20281	98	4344397	122,320
20281	98	4344398	22,100
20281	98	4344399	1,930
20281	98	4344400	4,340
20281	100	4344088	60,190
20281	100	4344089	1,600
20281	111	4343941	696,310
20281	115	4343903	56,990
20281	148	4343628	80,060
20281	151	4343578	91,030
20281	151	4343579	349,140
20281	152	4343515	34,040
20281	152	4343516	34,040
20281	152	4343517	22,390
20281	152	4343518	241,520
20281	164	4343478	168,240
20281	164	4343479	1,258,240
20281	164	4343480	209,020
20281	164	4343481	310,100
20281	167	4343499	102,750
20281	167	4343500	36,770
20281	167	4343501	45,410
20281	180	4343436	32,520
20281	180	4343437	63,660
20281	180	4343438	354,280
20281	180	4343439	80,350
20281	180	4343440	187,740
20281	182	4343379	34,040
20281	194	4343326	78,310
20281	195	4343257	443,000

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Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	200	4343229	100,680
20281	201	4343169	336,730
20281	203	4348364	153,820
20281	203	4348365	4,950
20281	203	4348366	850
20281	203	4348367	70
20281	203	4348368	211,580
20281	203	4348369	348,710
20281	203	4348370	697,640
20281	203	4348371	11,160
20281	203	4348372	80
20281	203	4348373	590
20281	203	4348374	180
20281	203	4348375	580
20281	203	4348376	22,480
20281	203	4348377	9,900
20281	203	4348378	15,960
20281	204	4348325	70,040
20281	204	4348326	162,460
20281	211	4348310	44,550
20281	217	4348199	139,770
20281	217	4348200	97,800
20281	217	4348201	536,780
20281	217	4348202	9,040
20281	217	4348203	97,580
20281	219	4348151	22,370
20281	226	4348094	60,920
20281	226	4348095	542,370
20281	232	4348018	36,390
20281	235	4347968	838,600
20281	235	4347969	671,660
20281	238	4347955	101,890
20281	239	4347928	44,190
20281	245	4347900	68,700
20281	245	4347901	140,560
20281	245	4347902	188,120
20281	245	4347903	30,530
20281	245	4347904	45,410
20281	245	4347905	15,960
20281	248	4347805	20,090
20281	254	4347762	72,710
20281	261	4347701	44,550
20281	262	4347670	1,710

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	262	4347671	110
20281	262	4347672	95,090
20281	262	4347673	18,590
20281	262	4347674	82,540
20281	262	4347675	15,960
20281	263	4347626	89,490
20281	263	4347627	502,200
20281	264	4347615	49,700
20281	269	4347541	531,910
20281	269	4347542	372,710
20281	269	4347543	60,920
20281	269	4347544	301,320
20281	276	4347450	34,040
20281	291	4347351	178,760
20281	291	4347352	35,820
20281	291	4347353	33,320
20281	300	4347167	43,820
20281	301	4347136	35,820
20281	302	4347116	561,600
20281	318	4346900	68,070
20281	331	4346703	59,560
20281	335	4346660	51,060
20281	335	4346661	51,060
20281	335	4346662	89,610
20281	335	4346663	66,330
20281	335	4346664	10
20281	335	4346665	700
20281	335	4346666	210
20281	335	4346667	2,230
20281	335	4346668	212,020
20281	335	4346669	503,610
20281	336	4346684	644,140
20281	336	4346685	954,720
20281	340	4346641	511,280
20281	347	4346539	171,600
20281	347	4346540	67,120
20281	347	4346541	58,260
20281	348	4346557	9,110
20281	348	4346558	335,610
20281	349	4346494	248,470
20281	349	4346495	311,950
20281	349	4346496	434,830
20281	353	4346471	436,690

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Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	353	4346472	1,163,160
20281	353	4346473	61,460
20281	364	4346386	14,750
20281	376	4348459	745,420
20281	376	4348460	742,040
20281	377	4348488	60,920
20281	382	4348520	246,410
20281	382	4348521	310,100
20281	418	4348647	138,280
20281	418	4348648	167,620
20281	418	4348649	15,960
20281	482	4348831	207,710
20281	482	4348832	206,530

Assessee MA ID	Tax Mun TJ MA ID	Property # LPAU ID	Jan 2006 Assessment
20281	482	4348833	188,840
20281	482	4348834	135,720
20281	482	4348835	111,030
20281	482	4348836	217,140
20281	482	4348837	50,070
20281	482	4348838	45,410
20281	482	4348839	45,410
20281	482	4348840	45,410
20281	482	4348841	45,200
20281	482	4348842	209,690
20281	482	4348843	42,470
Total Assessment Amount			103,248,610