

BOARD ORDER: MGB 058/03

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 pertaining to certain linear assessment complaints for the 2002 tax year filed by the following linear property operators

BETWEEN:

925011 Alberta Ltd., Best Pacific Resources Ltd, Canadian Jorex Limited, Coastal Resources Limited, Fortune Energy Inc, Keywest Energy Corporation, Provident Energy Ltd., Search Energy Corp. (c/o Advantage Oil & Gas Ltd.), Southward Energy Ltd., Sphere Energy Corp., The Wiser Oil Company of Canada, Tiverton Petroleums Ltd., Vintage Energy (Canada) Ltd. (c/o Vintage Petroleum Canada Inc.)
- Complainants represented by the Assessment Advisory Group

- a n d -

The Department of Alberta Municipal Affairs and the Designated Linear Assessor for the Province of Alberta - Respondents

BEFORE:

R. Scotnicki, Presiding Officer

L. Atkey, Member

O. Lund, Member

Secretariat: D. Woolsey

Upon notice being given to the affected parties, a hearing was held in the City of Calgary, in the Province of Alberta on November 12, 2002.

These are complaints filed with the Municipal Government Board (MGB) by the above mentioned linear property operators from the linear assessment notices issued by the Designated Linear Assessor (DLA) from the 2001 assessment year, 2002 tax year. These complaints are listed in Appendix "C".

PRELIMINARY MATTER

A large number of complaints, in addition to those identified above, were filed with the MGB. Wilson Laycraft withdrew these complaints on behalf of the other Complainants. Mr. Dell of Wilson Laycraft spoke to the last minute withdrawal of these other complaints on behalf of his clients. The acknowledgement by the MGB of these withdrawals is contained in a separate letter.

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OVERVIEW

In the oil and gas industry it is the practice to have some wells used exclusively for oil production and some wells used exclusively for gas production and for some wells to be used for a combination of oil and gas production. In general, the parties to this complaint disagree as to the manner in which the wells used for oil and gas production should be treated for assessment purposes. The DLA has developed an oil and gas conversion factor that is applied to those wells which produce both oil and gas to prepare the assessment for wells producing both products. The Complainant has no disagreement with the nature of the formula in the conversion factor and has no disagreement that the result produced by the oil and gas conversion factor is equitable.

However, the Complainant argues that the DLA has no authority to apply a conversion factor to those wells that produce both products, oil and gas, as the conversion factor is not authorized in the Minister's Guidelines and the Linear Assessment Manual for the preparation of linear property assessments. Thus the assessment should be reduced based on the application of the specified depreciation table that appropriately applies to only the one primary product flowing in the well.

BACKGROUND

Generally, the assessment of linear property is prepared based on what is commonly termed regulated rates and is developed using calculations and rates that are set out in the Minister's Guidelines for Farmland, Linear Property, Machinery and Equipment and Railway Assessment. (Guidelines) and the Alberta Linear Property Assessment Manual (Manual). The base cost is first calculated for a given type of property, then multiplied by the appropriate assessment year modifier, and then the relevant depreciation is applied. These calculations are based on set rates in the Manual, which provides tables that supply the DLA with the numbers to be used for a given use and production level of certain linear property. The depreciation rates are outlined in the Manual and are based on the "thru-put" of the product. The depreciation rate that is applied to a gas well is different from the rate applied to an oil well, and both rates will vary based on the amount of "thru-put" a particular well produces.

In the depreciation table there is no category or rate for a well that produces both gas and oil. The DLA has adopted a practice of applying depreciation to wells which produce a combination of both products. A formula is used that converts the amount of one product into the equivalent amount of the other, and that additional amount is then added to the total production level for the purpose of determining the depreciation factor that will be applied. For example, a well that is classified as an oil well, which produces 50% oil and 50% gas will be assessed as an oil well based on the same amount of production as if it were 100% oil-producing. There is no dispute over the accuracy, correctness or equity created by the application of the conversion formula.

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Before rendering its decision, the MGB asked the parties to comment on the applicability of its previous decisions on other linear property matters in Board Orders MGB168/01 and MGB173/01 to the subject complaint.

ISSUES

1. Does the DLA have the authority to assess linear property based on a conversion formula not found in the Minister's Guidelines and Manual? Is there authority in the Act to prepare an assessment when there are no procedures set out in the regulations?
2. If there is no authority, what depreciation should be applied to a well that produces both oil and gas?

LEGISLATION

In deciding this matter the MGB examined the legislative authority contained in the Act, the Regulations, the Minister's Guidelines and the Linear Assessment Manual.

Municipal Government Act

The source of the DLA's authority to prepare assessments for linear property is found in Part 9 of the MGA.

Section 284 defines certain terms for, among other things, the purposes of linear property assessment. The definition of linear property includes pipelines and well head installations "used in obtaining gas or oil, or both." These definitions are relevant to this hearing because the calculations prepared for the assessment are based specifically on the use of the property.

284(1) *In this Part...*

(k) "linear property" means

...

(iii) pipelines, including

...

(C) any pipe in a well intended for or used in

(I) obtaining gas or oil, or both, or any other mineral,

...

(D) well head installations or other improvements located at a well site intended for or used for any of the purposes described in paragraph (C) or for the protection of the well head installations,

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Section 285 states unequivocally that an assessment must be prepared for each property, excluding only specifically enumerated properties found in Section 298. There is no suggestion that the properties under complaint fall under Section 298.

285 Preparing annual assessments

Each municipality must prepare annually an assessment for each property in the municipality, except linear property and the property listed in Section 298.

Section 298(1) lists a series of types of property which are excluded by law from assessment. None of those exceptions applies in this case.

After mandating the assessment of all property within a municipality, the MGA goes on to provide direction as to the method of assessment for specific types or property. Section 292 is the primary provision that sets out the DLA's authority for assessing linear property. It directs the DLA to the regulations for the valuation standard, and imposes the requirement that the assessment must reflect both that standard and the specifics of the relevant linear property. Those specifics will be found by the DLA in the records of the AEUB or in a report supplied by the operator of the linear property if the DLA requests it.

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).

(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.

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In the Act the DLA is an assessor appointed by the Minister.

284(1) In this Part and Parts 10, 11 and 12,

- (d) “assessor” means a person who has the qualifications set out in the regulations and*
- (i) is designated by the Minister to carry out the duties and responsibilities of an assessor under this Act, or*

As well, the Minister’s Guidelines defines assessor.

2001 Minister’s Guidelines for the Assessment of Farmland, Linear Property, Machinery and Equipment and Railway Assessment.

General Definitions

(c) assessor means:

- (i) in respect of Linear Property, the person designated by the Minister to carry out the duties and responsibilities of an assessor under the Act.

Municipal Government Act

Section 293 of the Act is a directive to all assessors, including the DLA. It dictates a general mandatory methodology for the DLA that the assessment must be prepared in a fair and equitable manner, applying the valuation standards and procedures in the regulations. Where the regulations are silent as to procedure, paragraph 2 directs the DLA to take into consideration assessments of similar property.

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.

These latter two Sections go to the heart of the dispute because the issue in this hearing is primarily concerned with the DLA’s authority and whether the practice adopted in this case is a regulated procedure authorized in the Manual or a procedure authorized under Section 293(2).

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Accordingly, the relevant regulations must be examined, which in this case is the following.

Alberta Regulation 289/99: Matters Relating to Assessment and Taxation Regulation

The valuation standard and procedures referred to in Sections 292/293 above are found in Section 6 of the Regulation:

Valuation standard for linear property

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.

It is readily observed that the “standard” in this case is the outcome of a calculation found in the 2001 Alberta Minister’s Guidelines for the Assessment of Farmland, Linear Property, Machinery and Equipment, Railway. While guidelines do not usually have the legal authority of legislation or regulations, in the case of linear property Section 6 of the Regulation prescribes them as having legal force. The valuation standard and procedures that the DLA must apply will accordingly be found therein.

2001 Minister’s Guidelines for the Assessment of Farmland, Linear Property, Machinery and Equipment, and Railway

Section 1.001(f) explains that the Guidelines for linear property are comprised of the 2001 Alberta Linear Property Assessment Manual.

1.001 APPLICATION

These guidelines are comprised of the following.

(f) 2001 Alberta Linear Property Assessment Manual, in the case of linear property in a municipality, attached as Appendix II.

Section 3.002 contains the calculation for the assessment of linear property. The factors that are to be input into the calculation are set out in the Manual. The part of the calculation that is the subject of this hearing is 3.002(d).

3.002 The assessed value of linear property in a municipality, excluding wellsite land, shall be calculated by:

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- (a) establishing the base cost as prescribed in Schedule A of the 2001 Alberta Linear Property Assessment Manual*
- (b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the 2001 Alberta Linear Property Assessment Manual, to adjust base cost to the assessment year;*
- (c) multiplying the amount determined in clause (b) by the appropriate depreciation factor prescribed in Schedule C of the 2001 Alberta Linear Property Assessment Manual;*
- (d) if applicable, adjusting the amount determined in clause (c) for additional depreciation as prescribed in Schedule D of the 2001 Alberta Linear Assessment Manual.*

In the subject case it is the application of (d) which is in dispute between the parties. The Appellant argues that the DLA did not apply the depreciation correctly according to Schedule D and had no authority to apply a conversion factor.

2001 Alberta Linear Property Assessment Manual

Schedule D of the Manual deals with “additional depreciation”, which in this case is applicable to wells in accordance with Section 3.002(d) of the Guidelines. Section 4.003.200 provides a table for the applicable depreciation factors for an oil well or a gas well depending on their production levels.

4.003.200 Single-Zone and Multi-Zone Wells

Additional depreciation for a well shall be determined using the table below. The operational data of a well is compiled for the period of 12 months before October 31 of the assessment year as determined on the record at Alberta Energy and Utilities Board.

Additional Depreciation Factor Table

Code	Single-Zone and Multi-Zone Wells	Depreciation Factor
	Non-producing well	0.10
	Suspended well*	0.10
	Operational Oil well thru-put >477 m ³	1.00
	Operational Oil well thru-put >397 – 477 m ³	0.86
	Operational Oil well thru-put >318 - 397 m ³	0.72
	Operational Oil well thru-put >238 - 318 m ³	0.57
	Operational Oil well thru-put >159 - 238 m ³	0.43
	Operational Oil well thru-put >79 - 159 m ³	0.29
	Operational Oil well thru-put 1 - 79 m ³	0.15
	Operational Gas well thru-put >507 10 ³ m ³	1.00
	Operational Gas well thru-put >423 – 507 10 ³ m ³	0.86
	Operational Gas well thru-put >282 – 423 10 ³ m ³	0.62
	Operational Gas well thru-put >141 – 282 10 ³ m ³	0.39
	Operational Gas well thru-put 1 – 141 10 ³ m ³	0.15
	Operational Pool Code 0158 well thru-put >183 10 ³ m ³	1.00
	Operational Pool Code 0158 well thru-put >142 – 183 10 ³ m ³	0.86
	Operational Pool Code 0158 well thru-put >86 – 142 10 ³ m ³	0.62
	Operational Pool Code 0158 well thru-put >29 – 86 10 ³ m ³	0.39
	Operational Pool Code 0158 well thru-put 1 – 29 10 ³ m ³	0.15
	Injection/Disposal/Storage well operating >720 hrs	1.00
	Injection/Disposal/Storage well operating >599 – 720 hrs	0.86
	Injection/Disposal/Storage well operating >359 – 599 hrs	0.72
	Injection/Disposal/Storage well operating >139 – 359 hrs	0.49
	Injection/Disposal/Storage well operating 1 – 139 hrs	0.15
	Water Source/Supply well operating >720 hrs	1.00
	Water Source/Supply well operating >599 – 720 hrs	0.86
	Water Source/Supply well operating >359 – 599 hrs	0.72
	Water Source/Supply well operating >139 – 359 hrs	0.49
	Water Source/Supply well operating 1 – 139 hrs	0.15

*Apply factor to operating well type prior to suspended status occurring.

SUMMARY OF COMPLAINANTS' POSITION

It is the Complainants' position that the DLA's use of the conversion formula is unauthorized as it is not found anywhere within the MGA, the Regulation, Guidelines or the Manual. The Complainants assert that the legislation is exhaustive on the subject and that if a calculation is not directly authorized then it is outside the DLA's authority. They adopt the position that once a well is classified for assessment purposes as either an oil well or as a gas well then it can only be assessed on that basis and the production of any additional substance must be disregarded by the DLA. The Complainant stated that

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the assessed value should be limited to the actual production of only gas or only oil according to how the well was recorded and registered at the AEUB.

SUMMARY OF RESPONDENTS' POSITION

The Respondents explained that the practice under complaint has been in use for over a decade. It has been generally accepted in the industry, as attested to by the fact that this is the first time this issue has been the subject of a complaint. They emphasized that the Complainants do not dispute the accuracy of the conversion factor. Section 292 requires the DLA to assess linear property as it exists. The conversion formula is necessary in order to recognize the amount of production that comes from each well. The omission of a factor in the Guidelines that would perform this function is merely an oversight in the 2001 Manual that will be remedied in the 2002 Manual. The use of the conversion factor is a response to this oversight and, contrary to the Complainants' submissions, does not constitute an unauthorized "policy" decision by the DLA. It is an accepted and accurate way to determine the total amount of production without straying from the mandated formula found in the Manual.

In response to Board Orders MGB168/01 and MGB173/01, the Respondents stated that those Orders are not binding on any other panel of the MGB. They maintain that the MGB erred in those decisions and that they should not be followed. The Department is of the view that the legislation must be strictly followed and that the valuation standard is a formula prescribed by law. Accordingly, the decisions in 168/01 and 173/01 should not be taken into consideration for matters being decided at this hearing.

FINDINGS

Upon hearing and considering the representations and the evidence of the parties shown on Appendix A, and upon having read and considered the documents shown on Appendix B attached, the MGB finds the facts in the matter to be as follows.

1. A well which produces oil and gas is linear property and is assessable.
2. The DLA's application of the conversion factor is not prescribed.
3. There is no dispute over the formula used in the conversion factor and the equitable result.
4. The DLA has authority to apply a procedure which is not prescribed in the regulations.

In consideration of the above and having regard to the provisions of the Act, the MGB makes the following decision for the reasons set out below.

DECISION

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The complaints are denied and the assessments are confirmed.

It is so ordered.

REASONS

The issue in this hearing is exclusively related to the authority of the DLA to use a conversion factor for oil and gas which is not prescribed in the Act, Regulations, Guidelines or Manual. There did not appear to be any facts in dispute as to the size of the subject properties, the amount of production of either oil or gas or, as the parties noted, the accuracy of the formula that is used for the conversion factor and whether or not the formula produces an equitable result.

It is a matter of determining exactly what the DLA is required to assess and how that assessment may be done and, more specifically, can the DLA establish a procedure which is not prescribed in the Linear Assessment Manual or Minister's Guidelines.

Definition of Linear Property

In determining what must be assessed, Section 285 of the Act requires the assessment of all "property", which necessarily includes linear property. The definition of linear property, in Section 284(k), is exhaustive for the purpose of property assessment. If it falls within that definition, it is linear property and, pursuant to Section 285, it must be assessed. The definition clearly includes both "pipelines" and "well head installations" that are "intended for, or used in, obtaining gas or oil, or both". The key part of this clause is the reference to "both". The MGA, therefore, clearly contemplates the assessment of wells on the basis of producing both gas and oil, as distinct from gas or oil exclusively.

DLA Authorized to Establish a Procedure Not Prescribed

The Complainants made significant argument that the DLA has no authority to apply a procedure not prescribed. The MGB cannot accept this proposition. Section 293 authorizes an assessor to apply a procedure which is not prescribed and Section 284(1)(d) defines an assessor as an assessor appointed by the Minister and Section 289(1) requires the Minister to appoint the linear assessor. As a result the MGB reads Section 293 as follows:

293(1) In preparing an assessment, the "**Designated Linear 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.

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(2) If there are no procedures set out in the regulations for preparing assessments, the “**Designated Linear Assessor**” must take into consideration assessments of similar property in the same municipality in which the property that is being assessed is located.

In addition to the above the 2001 Minister’s Guidelines for the Assessment of Farmland, Linear Property, Machinery and Equipment, Railway defines assessor as “*in respect of Linear Property, the person designated by the Minister to carry out the duties and responsibilities of an assessor under the Act,*”. The MGB is satisfied that Section 293(2) provides the authority for the assessor to use a procedure not prescribed in the Manual. In this specific case the DLA has used a procedure which considers similar property, that is the “thru-put” of an oil and gas well, and applied that “thru-put” to a conversion factor for a well producing both products. Considering that the formula related to the conversion factor is not in dispute and the fact that the formula has not been challenged over a considerable period of time persuades the MGB that equity has been achieved.

Characteristics and Physical Condition of the Linear Property

Section 292(2)(b) requires that the assessment reflect the “specifications and characteristics” of the linear property. The utilization of a procedure pursuant to Section 293(2) to reflect the thru-put of an oil and gas well in the view of the MGB is consistent with the requirement of the assessment to reflect the specifications and characteristics of the linear property. In the hearing, the MGB received evidence that some “oil wells” actually produce more gas than they do oil. Presumably, the opposite could also occur. It is absurd that a rigid adherence to categorization would result in the primary product of a property being ignored in preparing an assessment. As noted, this would also ignore the requirements of 292(2)(b) and the mandatory assessment of linear property that produces “both” oil and gas and the definition of linear property 284(1)(k) which also references “obtaining gas or oil or both”. The DLA’s practice resolves this problem in a reasonable manner. In so doing, the DLA is acting within the objects of the Act.

Duty to be Fair

The above interpretation is also consistent with the DLA’s Section 293(1) duty to be “fair and equitable”. This requirement is a consideration that must be considered for all assessments, and for tax legislation, generally. If the DLA could not assess the properties based on all that they produce, then other linear property operators would be burdened with comparatively higher assessments based on the decision, or inability, to produce only gas or only oil. It is clear that the assessments of linear property here are a direct consequence of the level of production they achieve, regardless of whether the product is gas or oil. To confer an advantage on linear property owners or operators who produce both is clearly unfair and inequitable. Furthermore, tax legislation should be interpreted so as to give effect to the general objective of fairness unless there are specific provisions in the Act, Regulations, Guidelines or Manual which specifically authorize something different. If the MGA were interpreted so as to impliedly confer an advantage on producers of both gas and oil, then there would be an incentive for

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linear property operators to produce both. In the absence of such a stated policy objective in the legislation, there is no reason to assume that the legislature intended this outcome. In addition, the MGB was satisfied that the conversion factor was applied in a consistent fashion.

The two previous decisions of the MGB, relate to very different fact scenarios that involved the application of procedures which were clearly outlined in the Linear Assessment Property Manual and which the DLA had failed to follow. The same fact scenarios do not apply in the subject case.

In summary, and based on the agreement of the parties to the actual formula and the outcome of the formula, the MGB as elaborated above is satisfied that the DLA had authority to establish a non-prescribed procedure to reflect the characteristics and physical condition of the subject wells which produces both oil and gas.

No costs to either party.

Dated at the City of Edmonton, in the Province of Alberta, this 30th day of April 2003.

MUNICIPAL GOVERNMENT BOARD

(SGD) R. Scotnicki, Presiding Officer

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APPENDIX "A"

APPEARANCES

NAME	CAPACITY
Stephen Cobb	Assessment Advisory Group – for Complainants
Melodie Merrick	Assessment Advisory Group – for Complainants
Brian Dell	Solicitor for Complainants that withdrew complaints
Shawna Burke-Martin	Deloitte & Touche – for Complainants that withdrew
Jing Bai	Purcell Energy - Complainant
Barbara Mason	Solicitor for Respondents
Harold Williams	Director, Linear Property Assessment Unit

APPENDIX "B"

DOCUMENTS RECEIVED FROM THE PARTIES AND CONSIDERED BY THE MGB

NO.	ITEM
1.	Assessment Advisory Group Letter - July 31, 2002 – presenting the Complainants’ evidence and argument.
2.	Assessment Advisory Group letter – November 26, 2002 – Complainants’ response to MGB question as to how MGB 168/01 and MGB 173/01 relate to complaint.
3.	Submission on Behalf of the Respondent – Municipal Government Board Factor Used in Calculation of Depreciation - and – Will-Say Statements on Behalf of the Respondent (Harold Williams, Greg Johnson)

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4. Alberta Justice Letter – November 26, 2002 – Respondent's response to MGB question as to how MGB 168/01 and MGB 173/01 relate to complaint

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APPENDIX “C”

**2002 (TAX YEAR) LINEAR PROPERTY ASSESSMENT COMPLAINTS
ISSUE OF OIL/GAS CONVERSION**

**PROPERTIES OF COMPLAINANTS REPRESENTED BY THE ASSESSMENT ADVISORY
GROUP**

ACODE	NAME OF ASSESSEE / COMPLAINANT	MCODE	NAME OF MUNICIPALITY	PPI-ID #	ASSESSED VALUE	TAX CONSULTANT
0JC4	925011 ALBERTA LTD.	0329	COUNTY OF VERMILION RIVER	882348	30,730	ASSESSM. ADV. GROUP
0JC4	925011 ALBERTA LTD.	0329	COUNTY OF VERMILION RIVER	882360	60,890	ASSESSM. ADV. GROUP
0JC4	925011 ALBERTA LTD.	0193	LAC STE ANNE COUNTY	266504	96,880	ASSESSM. ADV. GROUP
0NZ8	BEST PACIFIC RESOURCES LTD	0377	CLEARWATER COUNTY	274145	192,050	ASSESSM. ADV. GROUP
0NZ8	BEST PACIFIC RESOURCES LTD	0377	CLEARWATER COUNTY	274151	58,840	ASSESSM. ADV. GROUP
0NZ8	BEST PACIFIC RESOURCES LTD	0377	CLEARWATER COUNTY	274158	118,650	ASSESSM. ADV. GROUP
0NZ8	BEST PACIFIC RESOURCES LTD	0142	SPECIAL AREAS BOARD #2	143527	114,130	ASSESSM. ADV. GROUP
0NZ8	BEST PACIFIC RESOURCES LTD	0334	VULCAN COUNTY	223735	84,860	ASSESSM. ADV. GROUP
0NZ8	BEST PACIFIC RESOURCES LTD	0334	VULCAN COUNTY	223750	151,390	ASSESSM. ADV. GROUP
0NZ8	BEST PACIFIC RESOURCES LTD	0334	VULCAN COUNTY	223753	151,100	ASSESSM. ADV. GROUP
0NZ8	BEST PACIFIC RESOURCES LTD	0334	VULCAN COUNTY	223762	65,980	ASSESSM. ADV. GROUP
0NZ8	BEST PACIFIC RESOURCES LTD	0334	VULCAN COUNTY	223765	148,500	ASSESSM. ADV. GROUP
0ED6	CANADIAN JOREX LIMITED	0349	WHEATLAND COUNTY	204318	136,470	ASSESSM. ADV. GROUP
0PR1	COASTAL RESOURCES LIMITED	0191	KNEEHILL COUNTY	228636	104,420	ASSESSM. ADV. GROUP
0PR1	COASTAL RESOURCES LIMITED	0512	M.D. OF OPPORTUNITY	278049	122,390	ASSESSM. ADV. GROUP
0PR1	COASTAL RESOURCES LIMITED	0142	SPECIAL AREAS BOARD #2	164939	80,810	ASSESSM. ADV. GROUP
0DM6	FORTUNE ENERGY INC	0195	LACOMBE COUNTY	225989	94,540	ASSESSM. ADV. GROUP
0DM6	FORTUNE ENERGY INC	0195	LACOMBE COUNTY	226089	142,320	ASSESSM. ADV. GROUP
0DM6	FORTUNE ENERGY INC	0481	M.D. OF GREENVIEW	326580	136,850	ASSESSM. ADV. GROUP
0WZ9	KEYWEST ENERGY CORPORATION	0191	KNEEHILL COUNTY	218512	93,130	ASSESSM. ADV. GROUP
0WZ9	KEYWEST ENERGY CORPORATION	0191	KNEEHILL COUNTY	228613	206,410	ASSESSM. ADV. GROUP
0WZ9	KEYWEST ENERGY CORPORATION	0191	KNEEHILL COUNTY	228630	103,180	ASSESSM. ADV. GROUP
0WZ9	KEYWEST ENERGY CORPORATION	0191	KNEEHILL COUNTY	228659	129,100	ASSESSM. ADV. GROUP
0WZ9	KEYWEST ENERGY CORPORATION	0191	KNEEHILL COUNTY	228676	129,320	ASSESSM. ADV. GROUP

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ACODE	NAME OF ASSESSEE / COMPLAINANT	MCODE	NAME OF MUNICIPALITY	PPI-ID #	ASSESSED VALUE	TAX CONSULTANT
0WZ9	KEYWEST ENERGY CORPORATION	0191	KNEEHILL COUNTY	228722	146,750	ASSESSM. ADV. GROUP
0WZ9	KEYWEST ENERGY CORPORATION	0191	KNEEHILL COUNTY	786498	52,240	ASSESSM. ADV. GROUP
0WZ9	KEYWEST ENERGY CORPORATION	0255	PONOKA COUNTY	226207	144,120	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0377	CLEARWATER COUNTY	268607	195,020	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0377	CLEARWATER COUNTY	707847	220,010	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0377	CLEARWATER COUNTY	712083	94,620	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0195	LACOMBE COUNTY	247982	173,660	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0195	LACOMBE COUNTY	257057	171,090	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0226	MOUNTAINVIEW COUNTY	255464	119,420	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0226	MOUNTAINVIEW COUNTY	262408	204,930	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0226	MOUNTAINVIEW COUNTY	262414	238,180	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0226	MOUNTAINVIEW COUNTY	262550	188,520	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0226	MOUNTAINVIEW COUNTY	262586	194,980	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0226	MOUNTAINVIEW COUNTY	262592	240,850	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0226	MOUNTAINVIEW COUNTY	262601	288,760	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0226	MOUNTAINVIEW COUNTY	262641	238,300	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0226	MOUNTAINVIEW COUNTY	268266	241,860	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0226	MOUNTAINVIEW COUNTY	268272	197,250	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0255	PONOKA COUNTY	251665	138,800	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0263	RED DEER COUNTY	247737	163,320	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0263	RED DEER COUNTY	432575	106,610	ASSESSM. ADV. GROUP
0TH2	PROVIDENT ENERGY LTD	0482	YELLOWHEAD COUNTY	311253	70,940	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0098	CITY OF EDMONTON	234931	52,900	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0377	CLEARWATER COUNTY	286807	135,000	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0377	CLEARWATER COUNTY	771451	155,200	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0133	COUNTY OF GRANDE PRAIRIE	333625	134,970	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0133	COUNTY OF GRANDE PRAIRIE	333640	145,590	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0329	COUNTY OF VERMILION RIVER	715576	65,550	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0329	COUNTY OF VERMILION RIVER	715966	54,770	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234260	84,500	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234266	98,510	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234281	110,270	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234284	200,090	ASSESSM. ADV. GROUP

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ACODE	NAME OF ASSESSEE / COMPLAINANT	MCODE	NAME OF MUNICIPALITY	PPI-ID #	ASSESSED VALUE	TAX CONSULTANT
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234288	144,660	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234292	152,860	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234295	87,580	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234298	201,660	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234302	65,790	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234305	212,990	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234310	130,030	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234313	120,160	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234321	196,300	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234323	128,840	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234383	152,170	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234408	156,690	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234414	150,450	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234417	149,800	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0195	LACOMBE COUNTY	234436	127,560	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0481	M.D. OF GREENVIEW	326633	56,910	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0226	MOUNTAINVIEW COUNTY	262639	237,760	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0255	PONOKA COUNTY	238107	75,810	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0255	PONOKA COUNTY	238158	20,310	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0255	PONOKA COUNTY	238162	20,260	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0255	PONOKA COUNTY	238181	40,140	ASSESSM. ADV. GROUP
0TD9	SEARCH ENERGY CORP.	0255	PONOKA COUNTY	238202	40,200	ASSESSM. ADV. GROUP
0DR2	SOUTHWARD ENERGY LTD.	0193	LAC STE ANNE COUNTY	266383	134,130	ASSESSM. ADV. GROUP
0DR2	SOUTHWARD ENERGY LTD.	0193	LAC STE ANNE COUNTY	271521	39,020	ASSESSM. ADV. GROUP
0DR2	SOUTHWARD ENERGY LTD.	0193	LAC STE ANNE COUNTY	271524	133,670	ASSESSM. ADV. GROUP
0WP5	SPHERE ENERGY CORP.	0245	PARKLAND COUNTY	266043	134,590	ASSESSM. ADV. GROUP
0WP5	SPHERE ENERGY CORP.	0334	VULCAN COUNTY	780137	69,430	ASSESSM. ADV. GROUP
0TC1	THE WISER OIL COMPANY OF CANADA	0481	M.D. OF GREENVIEW	790745	123,420	ASSESSM. ADV. GROUP
0TC1	THE WISER OIL COMPANY OF CANADA	0142	SPECIAL AREAS BOARD #2	75461	89,410	ASSESSM. ADV. GROUP
0TC1	THE WISER OIL COMPANY OF CANADA	0142	SPECIAL AREAS BOARD #2	75467	77,370	ASSESSM. ADV. GROUP
0TC1	THE WISER OIL COMPANY OF CANADA	0142	SPECIAL AREAS BOARD #2	434815	105,650	ASSESSM. ADV. GROUP
0TC1	THE WISER OIL COMPANY OF CANADA	0465	SPECIAL AREAS BOARD #4	774510	61,020	ASSESSM. ADV. GROUP
0TC1	THE WISER OIL COMPANY OF CANADA	0465	SPECIAL AREAS BOARD #4	776724	91,930	ASSESSM. ADV. GROUP

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ACODE	NAME OF ASSESSEE / COMPLAINANT	MCODE	NAME OF MUNICIPALITY	PPI-ID #	ASSESSED VALUE	TAX CONSULTANT
0R44	TIVERTON PETROLEUMS LTD.	0110	FLAGSTAFF COUNTY	145119	86,330	ASSESSM. ADV. GROUP
0R44	TIVERTON PETROLEUMS LTD.	0110	FLAGSTAFF COUNTY	145122	100,560	ASSESSM. ADV. GROUP
0R44	TIVERTON PETROLEUMS LTD.	0110	FLAGSTAFF COUNTY	145490	43,540	ASSESSM. ADV. GROUP
0R44	TIVERTON PETROLEUMS LTD.	0110	FLAGSTAFF COUNTY	145526	86,680	ASSESSM. ADV. GROUP
0R44	TIVERTON PETROLEUMS LTD.	0195	LACOMBE COUNTY	219656	77,390	ASSESSM. ADV. GROUP
0R44	TIVERTON PETROLEUMS LTD.	0142	SPECIAL AREAS BOARD #2	90783	68,130	ASSESSM. ADV. GROUP
0AZ9	VINTAGE ENERGY (CANADA) LTD.	0299	COUNTY OF STETTLER	206787	110,900	ASSESSM. ADV. GROUP
0AZ9	VINTAGE ENERGY (CANADA) LTD.	0255	PONOKA COUNTY	226161	119,000	ASSESSM. ADV. GROUP
0AZ9	VINTAGE ENERGY (CANADA) LTD.	0255	PONOKA COUNTY	226174	165,310	ASSESSM. ADV. GROUP
0AZ9	VINTAGE ENERGY (CANADA) LTD.	0255	PONOKA COUNTY	226180	163,470	ASSESSM. ADV. GROUP
0AZ9	VINTAGE ENERGY (CANADA) LTD.	0255	PONOKA COUNTY	226403	141,430	ASSESSM. ADV. GROUP
0AZ9	VINTAGE ENERGY (CANADA) LTD.	0255	PONOKA COUNTY	226412	119,500	ASSESSM. ADV. GROUP