

BOARD ORDER: MGB 059/03

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 2001 (tax year) and a 2002 (tax year) complaint about certain property assessed as linear property by the Linear Assessor

BETWEEN:

GT Group Telecom Services Corp, represented by Bennett Jones - Complainant

- a n d -

The Department of Alberta Municipal Affairs and the Designated Linear Assessor of the Province of Alberta, represented by Brownlee Fryett - Respondent

BEFORE:

Members:

C. Bethune, Presiding Officer

T. Biggs, Member

N. Dennis, 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 commencing January 20, 2003.

This is a complaint to the Municipal Government Board (MGB) about linear assessments entered on the assessment roll for linear property by the Linear Assessor as contained in Appendix "C" and "D".

BACKGROUND

GT Group Telecom Services Corp. (GT) filed linear property assessment complaints for the tax years 2001 and 2002 which, with the consent of the parties, were heard together. GT is a local carrier of data and voice services which include Local Area Network (LAN) connect services for data networking, internet gateway access, individual and multiple-user business voice and "fax" lines, and data application services such as private networking.

BOARD ORDER: MGB 059/03

GT operates equipment that, for this decision, can be divided into two types: telephone lines and equipment for telephone and fax services and data lines and equipment used for internet and network services. Colloquially, the telephone system is called “Voice Assets” and the data system is called “Data Assets”. The issue is whether GT’s Data Assets fall within the definition of linear property under the Act. If they do, they must be assessed by the Designated Linear Assessor and, once assessed, will form part of the tax base. GT says Data Assets are not linear property, however, if they are, it argues in the alternative that they have not been assessed in a fair and equitable manner.

The definition of linear property in the Act includes in linear property certain assets subject to regulation by the Canadian Radio-Television and Telecommunications Commission (CRTC). The CRTC has the authority to regulate, but has for now chosen not to regulate, these Data Assets. The issue the MGB must decide is whether this decision not to regulate Data Assets takes those assets outside the definition of linear property and, thus, out of the assessment process and taxation regime for such property.

The decision respecting the issue of Data Assets being assessable or not as linear property will impact the need to decide the second issue of equity. As a result the MGB has chosen to decide each of the two basic issues separately and will issue two separate decisions. This order will decide the matter of whether the subject property is linear property and therefore assessable. If the MGB decides that the subject property is assessable as linear property, the MGB will decide the issues of fairness and equity in a future decision.

The Respondent to the complaints had raised an objection to the MGB hearing the issue of correctness and requested an adjournment of the hearing pending a decision on an application to the Court of Queen’s Bench on this point. By Board Order MGB 006/03, the MGB refused the request for an adjournment stating that the MGB has the jurisdiction to answer the question of whether or not the Data Assets are assessable as linear property.

ISSUES

1. Are Data Assets, as part of a telecommunication system, subject to the regulatory authority of the Canadian Radio-Television and Telecommunications Commission (CRTC)?
2. If subject to the regulatory authority of the CRTC, does this mean that regulatory authority must be exercised in order to have meaning within the definition of linear property?

LEGISLATION

BOARD ORDER: MGB 059/03

In order to decide this matter the MGB looks to the direction in the following key legislative sections of the Act, Regulations, Guidelines, and Manual, as well as the federal legislation dealing with telecommunications systems.

Municipal Government Act

The subject property is assessed as linear property and as a result, the linear assessor issued an assessment notice. Upon issuance of the assessment notice, the assessed owner filed a complaint with the MGB about the assessment of the property. A complaint may be filed about whether certain linear property is assessable, which is one of the issues of the complaint.

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

(f) whether the linear property is assessable;

The definition of linear property, in accordance with Section 284(1)(k) includes telecommunications systems with a listing of the type of equipment that is included in a telecommunications system. To give meaning to the term “telecommunications system” one must look to the definition contained in section 284(1)(w).

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

(w) “telecommunications system” means a system intended for or used in the transmission, emission or reception of cable television or telecommunications, but not including radio communications intended for direct reception by the general public;

With section 284(1)(w) giving meaning to the term “telecommunications system”, section 284(1)(k) then gives further meaning to the type of equipment by including limitations and exceptions, for example, linear property does not include buildings. In addition, to meet the test of linear property the system must be owned or operated by a company defined by the *Telecommunications Act* or subject to the regulatory authority of the CRTC. This is to say that one must look not only at the physical makeup, but beyond the physical makeup of the system to determine if the system or component is assessable as linear property.

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

(k) “linear property” means

(ii) telecommunications systems, including

BOARD ORDER: MGB 059/03

- (A) *cables, amplifiers, antennas and drop lines, and*
- (B) *structures, installations, materials, devices, fittings, apparatus, appliances and machinery and equipment,*
intended for or used in the communication systems of cable distribution undertakings and telecommunication carriers that are owned or operated by a company as defined in Part 3 of the Telecommunications Act, SA 1988 cT-3.5, or that are subject to the regulatory authority of the Canadian Radio-television and Telecommunications Commission or any successor of the Commission, but not including
- (C) *cables, structures, amplifiers, antennas or drop lines installed in and owned by the owner of a building to which telecommunications services are being supplied, or*
- (D) *land or buildings,*

AR 289/99 Matters Relating to Assessment and Taxation Regulation

To give further meaning to the definition of linear property provided in section 284(1)(k)(ii), section 6 of the Regulation establishes a connection with the Alberta Linear Property Assessment Minister's Guidelines.

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.

Alberta Linear Property Assessment Minister's Guidelines

The Minister has adopted guidelines for the assessment of linear property. The guidelines establish base costs and assessment year modifiers for Telecommunications systems. In addition, the guidelines establish base costs, assessment year modifiers and a depreciation schedule for Cable Television Systems. The tables for the base costs, modifiers and depreciation will not be reproduced here but do form part of the exhibits.

BOARD ORDER: MGB 059/03

Telecommunications Act, S.C. 1993, c. 38

The Municipal Government Act refers to two Acts. The provincial *Telecommunications Act* applied to the former Alberta Government Telephones and Edmonton Telephones that evolved into the current corporate entity known as “Telus”. This legislation is of no significance to this case. The federal *Telecommunications Act* deals, particularly, with the regulatory authority of the CRTC. The purpose in referring to this legislation is to determine if the subject property is intended for or used by a telecommunications carrier owned or operated by a company subject to the regulatory authority of the CRTC. In section 2 of the federal Act, certain words or terms are defined.

“control” means control in any manner that results in control in fact, whether directly through the ownership of securities or indirectly through a trust, agreement or arrangement, the ownership of any body corporate or otherwise;

“person” includes any individual, partnership, body corporate, unincorporated organization, government, government agency, trustee, executor, administrator or other legal representative;

“telecommunications” means the emission, transmission or reception of intelligence by any wire, cable, radio, optical or other electromagnetic system, or by any similar technical system;

“telecommunications common carrier” means a person who owns or operates a transmission facility used by that person or another person to provide telecommunications services to the public for compensation;

“telecommunications facility” means any facility, apparatus or other thing that is used or is capable of being used for telecommunications or for any operation directly connected with telecommunications, and includes a transmission facility;

“telecommunications service” means a service provided by means to telecommunications facilities and includes the provision in whole or in part of telecommunications facilities and any related equipment, whether by sale, lease or otherwise;

In addition, this Act, in Part III, also defines the term “telecommunication service”.

23. For the purpose of this Part and Part IV, “telecommunication service” has the same meaning as in section 2 and includes any service that is incidental to the business of providing telecommunication services.

BOARD ORDER: MGB 059/03

The legislation further states that the provider of any telecommunication service is subject to the regulatory authority of the CRTC.

24. The offering and provision of any telecommunication service by a Canadian carrier are subject to any conditions imposed by the Commission or included in a tariff approved by the Commission.

SUMMARY OF COMPLAINANT'S POSITION

The focus of the argument of the Complainant is based on the interpretation of whether or not the Data Assets are subject to the control of the CRTC. The Complainant does not dispute that they are providing a telecommunication service, but argues that they are not subject to CRTC because the CRTC has chosen not to regulate their activities in this area.

It is the position of the Complainant that, based on the rules of statutory interpretation which apply to a tax statute, a taxing provision that is clear and unambiguous should be interpreted using the "plain meaning" approach. When a taxing provision is unclear and ambiguous, the Courts are permitted to use a purposive method of statutory interpretation known as the "teleological approach". If, after applying both approaches, a reasonable doubt remains regarding a particular statute, a residual presumption exists in favour of the taxpayer.

The Complainant submitted that given the definition of linear property, the Data Assets are not assessable. Linear property means a telecommunication system that includes certain described hardware intended for or used in a communications system of a telecommunication carrier that are subject to the regulatory authority of the CRTC. Within this definition it is unclear as to what reference the words "that are subject to" are referring in regard to the authority of the CRTC.

The *Telecommunication Act* governs the regulation of a "telecommunication common carrier" which would appear to apply to the Complainant. The Complainant submitted that this Act regulates transmission facilities that are used to provide telecommunication services. It is the Complainant's position that in applying the definition of linear property, it is the linear property assets that are subject to the authority of the CRTC. In the case of the subject property the CRTC does not regulate the Complainant's Data Assets and, as they are not subject to regulatory authority, they do not fall to the definition of linear property.

SUMMARY OF RESPONDENT'S POSITION

The Respondent submitted that the rules of statutory interpretation allow the MGB to take a more purposive approach to the interpretation of the legislation. The plain ordinary meaning of the statute

BOARD ORDER: MGB 059/03

should be followed unless the context requires otherwise. In the event of an ambiguity, then the other rules of statutory interpretation should be followed. As for the presumption in favour of either the taxpayer or the taxing authority, this applies only when the other rules of interpretation fail to disclose the intent of the legislation.

The Respondent submitted there is no ambiguity in the legislation. Data Assets are part of a telecommunication system and as a telecommunication system they are subject to the regulatory authority of the CRTC. Being subject to the regulatory authority of the CRTC is the criteria. The Complainant accepts that the property under complaint is telecommunication equipment. It is the position of the Respondent that telecommunication property is subject to the regulatory authority of the CRTC and the words “subject to the regulatory authority” of the CRTC mean just what they appear to mean: if the CRTC has the authority to regulate the operator of a telecommunication system then that operator is subject to the regulatory authority of the CRTC.

BOARD ORDER: MGB 059/03

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”, the MGB finds the matter to be as follows.

1. Data Assets, as part of a telecommunication system, are subject to the regulatory authority of the CRTC.

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

The subject property, known as Data Assets, is linear property.

It is so ordered.

REASONS

The Complainant basically argued that because the CRTC has chosen not to regulate this aspect of their telecommunication system, it is not assessable in accordance with the definition of linear property. In order to answer this question the MGB must first look to the assessment legislation and the definitions in the MGA. The key phrase is “subject to the regulatory authority” of the CRTC and more importantly the word “authority”. The MGB is satisfied that the term authority does not mean “regulated by the CRTC” as suggested by the Complainant. The MGB does not accept the attempt by the Complainant to provide such a restrictive meaning to the term “authority”.

The MGB accepts the argument of the Respondent that in this case the term “authority” has a broader meaning and is not ambiguous. The CRTC has exercised its discretion under its authority to regulate data services by choosing not to regulate and by this action it does not imply that authority does not exist. The mere fact that the CRTC has chosen to refrain from regulating a portion of the Complainant’s activities does not mean the Complainant is not subject to the regulatory authority of the CRTC. The MGB is of the opinion that as the CRTC has decided not to regulate directly at this time but may choose to regulate in the future, means that GT is still subject to the authority of the CRTC. As a result the MGB does not find the term “that are subject to the regulatory authority” ambiguous.

BOARD ORDER: MGB 059/03

The MGB applies a purposeful and ordinary meaning in the examination of the term “that are subject to the regulatory authority” in the context of the assessment legislation. The assessment legislation provides that all property, including linear property, is assessable unless it is specifically stated as being non-assessable. Linear property in the form of equipment used to transmit data services is not mentioned as a specific non-assessable item or excluded from the definition. In fact the Complainant provided no evidence or argument that the subject property is a non-assessable item or an excluded item, only arguing the interpretation of the term “that are subject to the regulatory authority”. Having rejected the restricted interpretation, the MGB concludes the subject property is linear property and is assessable.

The MGB does not consider the facts in this case similar to those in the Telus case. First, the Telus case dealt with intellectual property in the form of feature software, not equipment, as in this complaint. In the Telus case it was agreed all the equipment was assessable along with the basic software to operate that equipment. In this case GT argues that the equipment is not assessable, therefore, this case has little similarity to the Telus decision.

Clearly the federal *Telecommunication Act*, in section 24, makes any offering of a telecommunication service subject to any conditions imposed by the CRTC. There is no dispute that the Complainant is providing a telecommunication service and is a Canadian Carrier, therefore, by virtue of section 24, the Complainant is subject to the regulatory authority of the CRTC and the property is assessable as linear property. Whether or not the CRTC chooses to regulate this aspect of the system or the whole of the system is subject to the discretion of the CRTC. Because the CRTC exercises its discretion and chooses not to regulate does not mean the system or part thereof is not subject to the regulatory authority of the CRTC and by extension, non-assessable.

The MGB would comment that both parties made substantial argument to this issue that is not fully represented in this order, but are fully represented in the exhibits. Because both parties intertwined the issues of correctness and fairness and equity, the list of exhibits will be identical for both decisions.

No costs to either party.

Dated at the City of Edmonton, in the Province of Alberta, this 28th day of April 2003.

MUNICIPAL GOVERNMENT BOARD

(SGD) C. Bethune, Presiding Officer

APPENDIX "A"

APPEARANCES

NAME	CAPACITY
T. Friend	For Complainant
G. Johnson	For Complainant
K. Shaw	For Complainant
E. Howe	For Complainant
F. Noronha	For Complainant
J. Deasum	For Complainant
B. Sjolie	For Respondent
C. Zukiwski	For Respondent
H. Williams	For Respondent
M. Forest	For Respondent
I. Johnson	City of Edmonton
K. Anderson	City of Edmonton
S. Trylinski	City of Edmonton
J. Lindsay	City of Edmonton

APPENDIX "B"

DOCUMENTS RECEIVED AT THE HEARING AND CONSIDERED BY THE MGB

NO.	ITEM
Exhibit 1A	Complainant's Submission of Facts, Issues and Witnesses, June 12, 2002
Exhibit 2A	Daniel Evan Howe, Witness of the Complainant, Evidence & Will Say Statements
Exhibit 3A	Witness Report of Complainant, Ken Shaw, Deloitte & Touche, August 21, 2002
Exhibit 4A	Complainant's Submission, September 16, 2002
Exhibit 5A	Complainant's Authorities, Volume 1 of 2, September 16, 2002
Exhibit 6A	Complainant's Authorities, Volume 2 of 2, September 16, 2003

BOARD ORDER: MGB 059/03

- Exhibit 7A Complainant's Rebuttal in Response to Respondent's Submission of Facts, Issues and Witnesses, July 16, 2002
- Exhibit 8A December 13, 2002, Complainant's Rebuttal
- Exhibit 9R Respondent's Submission of Facts, Issues and Witnesses
- Exhibit 10R Evidence of Miro Forest, Witness of Respondent, August 29, 2002
- Exhibit 11R Respondent's Will Say Statements and Volume of Documents
- Exhibit 12R Respondent's Legal Argument, October 8, 2002
- Exhibit 13I City of Edmonton's Submission, November 13, 2002
- Exhibit 14I Brief of the Intervenor, City of Calgary
- Exhibit 15I City of Edmonton's Rebuttal Submission, January 10, 2003
- Exhibit 16I Notice of Intervention, The City of Edmonton
- Exhibit 17I Notice of Intervention, The City of Calgary
- Exhibit 18 Municipal Government Board Order MGB 006/03
- Exhibit 19R Vitae of Miro Forest, P.Eng, Witness of Respondent
- Exhibit 20R Vitae of Harold Williams, Witness of Respondent
- Exhibit 21A Vitae of Kenneth C. Shaw, Witness of Complainant
- Exhibit 22A Letter from Larry Collins, ASB to Gannett Fleming Inc.
- Exhibit 23A Linear Property Assessment, Reporting Information Handbook
- Exhibit 24A Alberta Regulation 367/94
- Exhibit 25A Assessment Notices and detail reports for linear properties of numerous property owners

BOARD ORDER: MGB 059/03

Exhibit 26A Local Governments Services Division Organization Chart

Exhibit 27A Detail linear assessment reports (5) for Shaw Cablesystems and Northern Cablevision for four municipalities

BOARD ORDER: MGB 059/03

APPENDIX “C”

2001 (TAX YEAR) LINEAR PROPERTY ASSESSMENT COMPLAINTS
ORIGINAL AND AMENDED ASSESSMENT - GT GROUP TELECOM SERVICES CORP.

Mcode	Municipality Name	PPI-ID #	Original Assessment under complaint	Amended Assessment under complaint
0003	City of Airdrie	801455	113,290	n/a
0003	City of Airdrie	801447	42,800	n/a
0012	County of Athabasca	801538	15,230	n/a
0012	County of Athabasca	801544	30,470	n/a
0013	Village of Barons	801487	15,230	n/a
0013	Village of Barons	801490	30,470	n/a
0031	Town of Blackfalds	801495	15,230	n/a
0031	Town of Blackfalds	801498	30,470	n/a
0039	Town of Bow Island	801508	30,470	n/a
0039	Town of Bow Island	801503	15,230	n/a
0041	Village of Boyle	801515	30,470	n/a
0041	Village of Boyle	801512	15,230	n/a
0043	Town of Brooks	801554	35,020	n/a
0043	Town of Brooks	801549	20,620	n/a
0046	City of Calgary	801557	2,163,600	n/a
0046	City of Calgary	801563	5,472,360	n/a
0046	City of Calgary	801907	2,528,950	n/a
0046	City of Calgary	801936	7,586,840	n/a
0046	City of Calgary	801942	971,000	n/a
0046	City of Calgary	801952	2,824,350	n/a
0046	City of Calgary	801928	515,140	n/a
0046	City of Calgary	801914	323,670	n/a
0046	City of Calgary	801921	2,824,350	n/a
0046	City of Calgary	801962	1,225,870	n/a
0050	Town of Canmore	801573	35,020	n/a
0050	Town of Canmore	801569	20,620	n/a
0069	Town of Coaldale	801585	4,970	n/a
0069	Town of Coaldale	801590	4,970	n/a
0079	Town of Crossfield	801606	30,470	n/a
0079	Town of Crossfield	801601	15,230	n/a
0098	City of Edmonton	801609	431,370	n/a
0098	City of Edmonton	801957	941,450	n/a
0098	City of Edmonton	801613	1,150,510	n/a
0098	City of Edmonton	801917	107,890	n/a
0098	City of Edmonton	801911	842,980	n/a
0098	City of Edmonton	801931	171,710	n/a
0098	City of Edmonton	801924	941,450	n/a

BOARD ORDER: MGB 059/03

Mcode	Municipality Name	PPI-ID #	Original Assessment under complaint	Amended Assessment under complaint
0098	City of Edmonton	901947	323,670	n/a
0098	City of Edmonton	801965	408,620	n/a
0098	City of Edmonton	801938	2,528,950	n/a
0117	City of Fort Saskatchewan	801770	30,470	n/a
0117	City of Fort Saskatchewan	801767	15,230	n/a
0167	Improvement District No. 12	797847	155,940	n/a
0201	Leduc County	801775	55,460	n/a
0201	Leduc County	801778	107,840	n/a
0235	County of Newell	801892	30,470	n/a
0235	County of Newell	801886	15,230	n/a
0238	Town of Okotoks	801783	6,330	n/a
0239	Town of Olds	801788	6,330	n/a
0245	Parkland County	801799	n/a	35,020
0245	Parkland County	801793	n/a	20,620
0251	M.D. of Pincher Creek	801806	30,470	n/a
0251	M.D. of Pincher Creek	801803	15,230	n/a
0254	Town of Ponoka	801811	15,230	n/a
0254	Town of Ponoka	801814	30,470	n/a
0262	City of Red Deer	801824	206,220	n/a
0262	City of Red Deer	801819	86,340	n/a
0264	Town of Redcliff	801828	15,230	n/a
0264	Town of Redcliff	801834	30,470	n/a
0292	City of St. Albert	801852	20,620	n/a
0292	City of St. Albert	801856	35,020	n/a
0302	Strathcona County	801846	72,810	n/a
0302	Strathcona County	801841	34,860	n/a
0311	Town of Taber	801878	20,620	n/a
0311	Town of Taber	801882	35,020	n/a
0333	Town of Vulcan	801902	30,470	n/a
0333	Town of Vulcan	801896	15,230	n/a
0353	M.D. of Willow Creek	801799	35,020	0
0353	M.D. of Willow Creek	801793	20,260	0
0356	Town of Chestermere	801582	4,970	n/a
0356	Town of Chestermere	801578	4,970	n/a
0360	Town of Coalhurst	801593	4,970	n/a
0360	Town of Coalhurst	801597	4,970	n/a
0376	Cypress County	801868	15,230	n/a
0376	Cypress County	801874	30,470	n/a
0382	M.D. of Bighorn	801747	4,970	n/a
0382	M.D. of Bighorn	801752	4,970	n/a
0387	Town of Banff	801478	4,970	n/a
0387	Town of Banff	801481	4,970	n/a
0508	R.M. of Wood Buffalo	801467	15,230	n/a

BOARD ORDER: MGB 059/03

Mcode	Municipality Name	PPI-ID #	Original Assessment under complaint	Amended Assessment under complaint
0508	R.M. of Wood Buffalo	801474	30,470	n/a
A508	R.M. of Wood Buffalo - Urban	801758	17,960	n/a
A508	R.M. of Wood Buffalo - Urban	801761	62,980	n/a

BOARD ORDER: MGB 059/03

APPENDIX “D”

2002 (TAX YEAR) LINEAR PROPERTY ASSESSMENT COMPLAINTS
ORIGINAL AND AMENDED ASSESSMENT - GT GROUP TELECOM SERVICES CORP.

Mcode	Municipality Name	PPI-ID #	Original Assessment under complaint	Amended Assessment under complaint
0003	City of Airdrie	862196	31,460	28,020
0003	City of Airdrie	862197	99,120	80,730
0012	County of Athabasca	801538	15,390	12,430
0012	County of Athabasca	801544	30,780	24,860
0031	Town of Blackfalds	801495	15,390	12,430
0031	Town of Blackfalds	801498	30,780	24,860
0041	Village of Boyle	862198	5,020	2,480
0041	Village of Boyle	862199	5,020	2,480
0043	Town of Brooks	897248	26,110	18,200
0043	Town of Brooks	897250	40,130	29,020
0046	City of Calgary	922232	334,590	359,770
0046	City of Calgary	922236	7,747,690	8,330,850
0046	City of Calgary	922234	3,212,020	3,453,790
0046	City of Calgary	922233	1,065,590	1,689,840
0046	City of Calgary	922237	2,582,560	2,776,950
0046	City of Calgary	922240	3,212,020	3,453,790
0046	City of Calgary	922241	469,470	378,600
0046	City of Calgary	922239	7,524,760	5,975,560
0046	City of Calgary	922235	3,275,730	2,657,090
0046	City of Calgary	922238	1,003,760	1,079,310
0046	City of Calgary	929994	n/a	126,200
0050	Town of Canmore	922242	35,000	12,430
0050	Town of Canmore	922243	70,010	24,860
0065	Town of Claresholm	897333	15,240	12,310
0065	Town of Claresholm	897335	30,480	24,620
0069	Town of Coaldale	897261	15,390	12,430
0069	Town of Coaldale	897263	30,780	24,860
0070	Town of Cochrane	897336	15,240	12,310
0079	Town of Cochrane	897337	30,480	24,620
0079	Town of Crossfield	801601	15,390	12,430
0079	Town of Crossfield	801606	30,780	24,860
0098	City of Edmonton	922268	1,070,670	1,151,260
0098	City of Edmonton	922297	860,860	925,650
0098	City of Edmonton	922298	1,070,670	1,151,260
0098	City of Edmonton	922299	334,590	359,770

BOARD ORDER: MGB 059/03

Mcode	Municipality Name	PPI-ID #	Original Assessment under complaint	Amended Assessment under complaint
0098	City of Edmonton	922301	156,490	126,200
0098	City of Edmonton	922304	355,200	563,280
0098	City of Edmonton	922302	1,322,920	988,790
0098	City of Edmonton	922305	111,530	119,920
0098	City of Edmonton	922303	3,376,110	2,465,700
0098	City of Edmonton	922300	2,582,560	2,776,950
0098	City of Edmonton	929995	n/a	42,070
0116	Fort McMurray - Urban Area	922307	49,630	21,940
0116	Fort McMurray - Urban Area	922306	123,000	61,480
0117	City of Fort Saskatchewan	922308	58,850	n/a
0148	Town of High River	922309	80,370	49,230
0148	Town of High River	922310	160,760	98,480
0180	Town of Innisfail	897320	15,240	12,310
0180	Town of Innisfail	897325	30,480	24,620
0200	City of Leduc	897331	98,860	78,050
0200	City of Leduc	897330	44,610	35,770
0201	Leduc County	897265	60,430	48,530
0201	Leduc County	897266	130,640	103,700
0203	City of Lethbridge	922311	46,890	21,720
0203	City of Lethbridge	922312	121,800	61,230
0217	City of Medicine Hat	922313	110,840	73,850
0217	City of Medicine Hat	922314	221,720	147,720
0235	County of Newell	897267	5,020	2,480
0235	County of Newell	897269	5,020	2,480
0238	Town of Okotoks	801783	6,390	3,060
0239	Town of Olds	801788	6,390	3,060
0245	Parkland County	897271	15,390	12,430
0245	Parkland County	897272	30,780	24,860
0254	Town of Ponoka	801811	15,390	12,430
0254	Town of Ponoka	801814	30,780	24,860
0262	City of Red Deer	922315	316,300	148,800
0262	City of Red Deer	922316	129,420	56,050
0264	Town of Redcliff	897276	5,020	2,480
0264	Town of Redcliff	897277	5,020	2,480
0292	City of St. Albert	897278	15,390	12,430
0292	City of St. Albert	897279	30,780	24,860
0302	Strathcona County	922318	115,720	57,950
0302	Strathcona County	922317	48,250	22,760
0303	Town of Strathmore	897315	6,330	3,030
0311	Town of Taber	897285	61,560	49,730
0311	Town of Taber	897284	30,780	24,860

BOARD ORDER: MGB 059/03

Mcode	Municipality Name	PPI-ID #	Original Assessment under complaint	Amended Assessment under complaint
0314	County of Thorhild	924418	4,970	2,460
0314	County of Thorhild	924419	4,970	2,460
0333	Town of Vulcan	897288	5,020	2,480
0333	Town of Vulcan	897290	5,020	2,480
0334	Vulcan County	924416	4,970	2,460
0334	Vulcan County	924417	4,970	2,460
0356	Town of Chestermere	897292	61,560	49,730
0356	Town of Chestermere	897291	30,780	24,860
0360	Town of Coalhurst	897293	15,390	12,430
0360	Town of Coalhurst	897294	30,780	24,860
0376	Cypress County	897296	5,020	2,480
0376	Cypress County	897302	5,020	2,480
0376	Cypress County	924415	4,970	2,460
0376	Cypress County	924414	4,970	2,460
0382	M.D. of Bighorn	897305	15,390	12,430
0382	M.D. of Bighorn	897307	30,780	24,860
0387	Town of Banff	897311	30,780	24,860
0387	Town of Banff	897309	15,390	12,430
0508	R.M. of Wood Buffalo	801467	15,390	12,430
0508	R.M. of Wood Buffalo	801474	30,780	24,860