

BOARD ORDER: MGB 094/06

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 2004 and 2005 tax year filed on behalf of 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
R. Ardiel, Member

Secretariat:

R. Myroniuk

Upon notice being given to the affected parties, a hearing was held in the City of Edmonton, in the Province of Alberta commencing November 28, 2005.

This is a complaint made by MTS Allstream Inc. (Allstream) 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 tax years 2004 and 2005. Attachment “D” lists the properties under complaint for both years.

OVERVIEW

AT&T Canada Inc. and its subsidiaries (AT&T Canada Corp., AT&T Telecom Service Company and AT&T Canada Fibre Company) in 2002 voluntarily filed for protection under 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.

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Due to the corporate reorganization, the new entity re-valued all assets and liabilities at their estimated fair value to reflect the revised relationships between the creditors and the shareholders and is referred to as fresh start accounting. The fresh start accounting determined an estimated fair market value of the linear property in Alberta to be \$35 million compared to the \$65 million assessed value.

The assessments of Allstream linear property for the 2004 and 2005 tax years are regulated pursuant to the 2003 and 2004 Alberta Linear Property Assessment Minister's Guidelines (Minister's Guidelines) that were adopted pursuant to the *Matters Relating to Assessment and Taxation Regulation AR 289/99*. The Complainant is first arguing that Minister's Guidelines constitute an invalid sub-delegation of the power of the Minister of Alberta Municipal Affairs (the Minister) to make regulations and therefore the Minister's Guidelines are without effect. The Complainant then states that as the Minister's Guidelines are without effect, the regulated linear property assessment regime, based on a Construction Cost Reporting Guide, is also without effect. With no regulated assessment regime in place, the Complainant argues the only remaining assessment standard for the linear property is a market valuation.

With an assessment based on a market valuation, the Complainant argues that the recent acquisition of the total assets of three telecommunication companies, calculated to be \$35 million based on the results of the fresh start accounting process is the best indicator of market value.

BACKGROUND

The Complainant has raised two main arguments and for the purpose of maintaining clarity between these two, each will be addressed separately in providing a background to the complaints.

Minister's Guidelines

The assessment regime within the Province of Alberta (the Province) is governed by the Act. This Act established two general types of assessable property. The first type is property assessed based on its market value in the year prior to the year in which the tax is imposed. The second type is assessed using values regulated by the Province. The property under complaint falls in the second category. The property included in the second category is farmland, machinery and equipment, railway and the subject linear property.

The Act, in the case of linear property, provides a definition and directs that each assessment must reflect the valuation standard set out in the regulations for linear property. The *Matters Relating to Assessment and Taxation Regulation* then directs the assessor to follow the procedures set out in the Alberta Linear Property Assessment Minister's Guidelines established and maintained by the Department of Alberta Municipal Affairs (Department).

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Generally speaking, the Minister's Guidelines, for the purpose of linear property, have established that assessment be based on constructed costs of the linear property as determined in accordance with Construction Cost Reporting Guide. The purpose of this Guide is to insure that the constructed costs reported by the owners of the linear property include both direct and indirect costs. In addition, the Guide clarifies what constitutes direct and indirect costs. For the purpose of fairness and equity within the linear property assessment scheme, the process is that the reported construction costs are then factored, in accordance with the Minister's Guidelines, to a base year common to all linear property and then again factored in a manner established by the Minister's Guidelines, to the assessment year. This value then becomes the assessed value of the linear property.

All parties to the complaints before the MGB agree that if the Minister's Guidelines are found to be valid, the assessed values established by the Minister's Guidelines for the subject property are correct and fair and equitable in relation to other telecommunication systems.

Market Valuation

The Complainant, MTS Allstream Inc., operates a telecommunication system with assets in the Province of Alberta as well as the rest of Canada and parts of the United States of America. The linear property under complaint, as well as the national and international assets were acquired by the Complainant following restructuring of the subsidiary companies of AT&T Canada Inc. into AT&T Canada Corp. later renamed Allstream Corp., which was then subsequently amalgamated with two operating subsidiaries of MTS to form MTS Allstream Inc.

At the end of 2001, the then AT&T Canada Inc had three main operating subsidiaries holding all of the fixed assets. The three subsidiaries consisted of AT&T Canada Corp., AT&T Telecom Services Company and AT&T Canada Fibre Company. The fixed assets consisted of the fibre cable and network access points (the location of the switching equipment) comprising the telecommunication system. Within Alberta, Edmonton and Calgary are the network access points and the fibre cable crosses the Province in three locations.

The historical financial information shows that as of December 31, 2001, the cost of the fixed assets was listed at slightly more than \$3 billion, with a book value of slightly over \$2 billion. In October of 2002, AT&T Canada Inc. and its subsidiaries voluntarily filed for protection under CCAA. When AT&T Canada Inc. emerged from CCAA protection in 2003, the Court approved value of a new company owned by the former creditors of the AT&T group of companies was \$581,000,000 with total property, plant and equipment valued at \$543,233,000.

The three main operating subsidiaries of AT&T Canada Inc. were amalgamated with several other corporations on April 1, 2003 to form a new AT&T Canada Corp., subsequently renamed Allstream Corp. Allstream Corp. was amalgamated with two MTS operating subsidiaries to form MTS Allstream Inc. on June 4, 2004.

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The write down of corporate assets is the result of the necessity to no longer prepare financial statements on historical cost basis when there is a corporate reorganization involving a substantial realignment of both the equity and non-equity interest of the organization. The Canadian Institute of Chartered Accountants has determined that “fresh start” accounting should be applied and all assets and liabilities should be revalued to reflect the revised relationships between the creditors and the shareholders. As there was realignment in the equity interests and capital structure, the companies balance sheet at April 1, 2003 were prepared under the provisions of the Canadian Institute of Chartered Accountants Handbook section 1625, Comprehensive Revaluation of the Assets and Liabilities, otherwise known as “fresh start accounting”. Under fresh start accounting, all assets and liabilities were revalued at an estimated fair value.

In arriving at the estimate of fair value, the amount allocated to property, plant and equipment was limited by the amount of the equity value, therefore the allocated amount is the excess of the equity value over the fair value of the remaining assets and liabilities. For the allocation of value for the Alberta portion of the assets, the company discounted the original historical costs in proportion to the discount of the total assets as valued by the fresh start accounting methodology.

Therefore, utilizing the fresh start valuations, Allstream determined the fair value of the Alberta assets to be \$25,872,358 in 2003 for the 2004 tax year and slightly less for 2004 for the 2005 tax year, as compared to the assessments of \$64,838,430 in 2003 and \$65,410,990 in 2004.

ISSUES

In addressing the issues raised by the parties, this Order is divided into two parts. The first part of the Order addresses preliminary issues relating to the question of whether the Complainant and Intervenor could raise issues pertaining to the Alberta Regulation delegating authority to the Minister to establish guidelines for the purpose of regulating the assessment of linear property following the filing of the two subject complaints. In addition, the MGB is asked to address whether the Complainant should be compelled to provide information relating to the cost of constructing the linear property under complaint.

The second part of the Order addresses the issues that go to the merits of the complaints. The issues to be decided will depend on the decisions in respect of the preliminary matters relating to the introduction of new issues following the filing of the complaint. If the new issues are to be addressed, the issues relate to the validity of the regulated assessments if the Alberta Regulation delegating authority to the Minister to establish guidelines for the purpose of regulating the assessment of linear property is an invalid sub-delegation of the Minister’s power to make regulations. If it is found that there is an improper sub-delegation of the Minister’s authority, then the issue becomes what is the valuation standard for linear property.

PART ONE - PRELIMINARY MATTERS

In addressing the preliminary matters, this part of the order is divided into two sub categories. The first deals with the introduction of new issues and any other matter that may have arisen as a result of the parties' submissions.

(A) Introduction of New Issues

In May of 2005, the Respondent identified the following two jurisdictional issues that it wished raised in advance of the hearing into the merits of the complaints:

1. Whether the Complainant listed the validity of the Minister's Guidelines as a grounds of complaint, and
2. Whether an Intervenor can raise an issue which was not raised by the Complainant.

In decision letter DL 108/05 the MGB directed that the matter shall be put over until the hearing into the merits of the complaints.

Background

On January 28, 2005, Allstream filed a complaint about the 2004 amended assessment based on "Assessment does not reflect costs incurred directly by Allstream Corp. as referenced in Section 1.000 of the CCRG Manual." On March 17, 2005, Allstream filed a complaint about the 2005 assessment for the following reasons:

- The assessed values utilized by the assessor exceed the incurred cost of MTS Allstream Inc.
- MTS Allstream Inc. has been assessed for equipment that is not located in the municipalities as designated by the assessor.

On May 6, 2005, the Complainant confirmed to the MGB that the issues are constructed costs under the CCRG and the location of equipment in municipalities. The Complainant also advised that if any other issues are to be raised, the Complainant will return to the MGB to seek direction.

As a result of notification and during the processes that followed, the Cities of Calgary and Edmonton and the Municipal District of Willow Creek became Intervenor in the proceedings. Prior to becoming a registered Intervenor, the City of Calgary, at a preliminary hearing on May 3, 2005, raised the issue of the validity of the Minister's Guidelines. The City of Calgary was directed by the MGB to provide a written submission outlining the grounds for the jurisdictional question. In response to a request for additional time for the preparation of rebuttal submissions by the City of Calgary to the responses to its written submission, the Complainant, in a letter dated June 23, 2005, stated:

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It is also recognized that the validity of the Minister's guidelines is an issue that is raised not only in this complaint, but also in other proceedings before the Board. As a result, there may be some consideration by the Board as to how this fundamental issue might be dealt with, in the context of this and other complaints, including consideration of a request to the court for a determination of the issue.

The MGB, in response, directed on June 24, 2005, that unless Allstream can demonstrate a closer connection between its main grounds of complaint and validity of the Minister's Guidelines question, the exchange dates will remain unchanged. In response to the question raised by the MGB, the Complainant in a letter dated June 24, 2005, stated, in part, as follows:

If the Guidelines are invalid, Allstream's complaint that it has been improperly assessed based on original constructed costs will be sustained. The Minister's position with Allstream is that the Minister is entitled to assess based on original constructed costs, pursuant to the Construction Cost Reporting Guidelines. The Minister's position is that because of the Constructed Cost Reporting Guidelines, the Minister is entitled to assess at original construction cost values, notwithstanding that the actual value of the assessed equipment is a fraction of the original constructed costs.

If the Guidelines, including the Construction Cost Reporting Guidelines, are invalid, then there is no basis for the Minister's position, and Allstream's complaints for 2004 and 2005 will prevail.

Accordingly, the validity of the Minister's guidelines is directly in issue in Allstream's complaint.

At a preliminary hearing on June 28, 2005, the Complainant withdrew the issue regarding the misdescription of assets and equipment on a municipality-by-municipality-location basis. In addition, the Complainant advised that it would be arguing that the Minister's Guidelines are not properly constituted and have no effect. As a result the Minister has no authority to assess based on non-current original constructed cost values. Rather the assessment is to be based on current value of the assets.

The Respondent gave notice on November 24, 2005, that depending on the decision of the MGB on the introduction of new issues, the Respondent will also address the jurisdictional issue of whether the MGB has the statutory authority to make a determination of the validity of the Minister's Guidelines.

Legislation

During the submission respecting the preliminary matters, the parties make reference to certain sections of the legislation. For the purpose of ease of understanding and for clarification of the arguments, the following sections are quoted.

Municipal Government Act

Section 488 states that MGB has jurisdiction to hear complaints about assessments for linear property. Section 491 provides for the manner in which a complaint about a linear assessment must be filed. Section 492 then lists those things about which a complaint can be filed.

491(1) Any matter that is to be dealt with by a hearing before the Board must be in the form of a written statement and must be filed with the administrator within the following periods:

- (a) for a complaint about an assessment for linear property, not later than the date shown on the assessment notice;*
- (2) The statement referred to in subsection (1) must include*
 - (a) the reason for the matter being referred to the Board,*
 - (b) a brief explanation of the issues to be decided by the Board, and*
 - (c) an address to which any notice or decision of the Board is to be sent.*

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.*

On receiving a complaint about linear property, section 499 limits the jurisdiction of the MGB in respect of the decision it may make in regarding to the matters under complaint.

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*

Summary of the Respondent's Position

The Respondent first argued that the issue of the validity of the Minister's Guidelines is not a valid ground for complaint. In support of this position, the Respondent referenced the MGB authority in section 492 of the Act. Section 492 states that a complaint about an assessment for linear property may be about those matters shown on an assessment notice, such as the description of any linear property, or an assessment. This is all the Act allows to be complained about in respect of linear property. Further, when this section is paired with the MGB authority in section 499 limiting a decision to making a change with respect to any matter referred to in section 492, the MGB does not have jurisdiction to rule on the Minister's actions in choosing to pass the Minister's Guidelines with the Ministerial Order. This is not a ground of complaint that can be brought before the MGB. If one wishes to challenge the Minister's actions, a Complainant cannot do so before the MGB but must launch a separate action before the court.

The Respondent then argued that a complaint must be in the form of a written statement as required by section 491. This written statement must include the reasons for the matter being referred to the MGB, a brief explanation of the issues to be decided by the MGB and an address for the Complainant. Once the written statement is filed there is no provision in legislation for adding new issues.

The Respondent also argued the MGB has the authority to decide questions of law, but only in regard to interpreting or giving meaning to a word in the legislation. Examples would be in determining if something is linear property, such as if it fits within the definition of a telecommunications system. That is a question of law that the MGB has authority to decide on: interpretation of legislation, not validity of legislation.

In support of the position that the MGB lacks the jurisdiction to decide the issue of the validity of the Minister's Guidelines, the Respondent submitted a recent Supreme Court of Canada decision in ATCO Gas & Pipelines Ltd. v. Alberta (Energy & Utilities Board). In its decision, the Court found that first the Alberta Court of Appeal was correct in finding the Energy & Utilities Board misapprehending its statutory and common law authority in dispersing the part of the proceeds of a sale of the gas and pipeline company to the customers of the company. However, the Court also found that the Alberta Court of Appeal erred when it did not go on to conclude that the Board had no jurisdiction to allocate any portion of the proceeds of the sale. The Respondent argued that the key point of the decision is that Administrative Tribunals can only exercise the powers expressly or by necessary implication granted to them by their enabling legislation. Further, Administrative Tribunals cannot exceed the powers granted to them by their enabling legislation and they cannot trespass in areas where the legislation has not assigned them authority. In order to determine an Administrative Tribunal has jurisdiction one must look at the legislative framework under which the Tribunal derives its powers.

The Respondent argued that Administrative Tribunals obtain jurisdiction from two sources: the enabling legislation expressly grants jurisdiction or by necessary implication from the wording of

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the enabling legislation, its structure and its purpose, jurisdiction becomes a practical necessity. It is the Respondent's position that the MGB does not have the expressed or implied power to rule on the validity of the Minister's actions or to decide not to follow the *Matters Relating to Assessment and Taxation Regulation*.

The Respondent stated that only when the City of Calgary raised the issue did it become an issue with the Complainant. In support of this position, the Respondent outlined the history leading up to the filing of the complaint. Representatives of the Department had been in contact with the Complainant well in advance of the filing of the complaint and it is this contact that leads to the issuance of an amended assessment notice for the first complaint. At no time did the Complainant raise the issue of the Minister's Guidelines. Further, after filing the complaint and retaining legal counsel, the Complainant did not introduce this issue, even though legal counsel had been aware this issue had been raised in other complaints before the MGB. It is only after the City of Calgary raised the issue that the Complainant claimed the issue as its own.

With respect to the matter of whether an Intervenor can introduce new issues, the Respondent argued that similar to a tribunal created by statute having only the authority given by statute, Complainants and Intervenors are also limited by statute as to the issues they may raise. In the case of the City of Calgary it is the position of the Respondent that the City of Calgary is confined to the issues initially raised by the Complainant. Intervenors have to accept the case as they find it and the case found by the City of Calgary is the case advanced by the Complainant respecting the interpretation of the construction costs of the Construction Cost Reporting Guide. The result of allowing the Intervenors to introduce new issues only widens the dispute between parties and if new issues are allowed, it can extend or confuse the process. Upon receipt of a complaint, notice is required to be given to all parties affected by the complaint. This notice includes the municipalities affected by the complaint and it is on the basis of the statement of complaint that municipalities determine whether they need to intervene in the matter. If new issues are introduced it necessitates the need for new notice so as to enable the municipalities to determine if they are affected by the new issues. By giving notice of the new issues the process can become lengthy which is a detriment to the assessment process.

Summary of the Complainant's Position

The Complainant submitted in reply to the argument respecting the interpretation of section 492 the restriction argued by the Respondent is not borne out by the wording of that section. The section says that a complaint may be about any of the matters listed therein, of which in subsection (c) an assessment as a ground for complaint is listed. This is very broad language and is not restricted to valuation. If one accepts the Respondent's argument, and then if one is to complain about an assessment that is inequitable, there would be no basis for that type of complaint. But this type of complaint is made all the time.

With respect to the issue of a question of law, the Complainant submitted that it is clear that the MGB does have the ability to consider questions of law, questions of fact and questions of mixed

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fact and law. In response to the propositions that the MGB only has authority to consider certain questions of law, the Complainant submitted there is no authority for such a proposition and it does not follow from the fact that the Legislature has given the MGB the authority to hear complaints about assessment regardless of whether the issues raised are law, fact or mixed fact and law.

In responding to the Supreme Court of Canada decision in ATCO Gas & Pipelines Ltd. v. Alberta (Energy & Utilities Board) the Complainant suggested that decision has not made any changes to the well-established law. The question addressed by the Supreme Court of Canada in this case is irrelevant to the complaint. There is no need to embark on an analysis of expressed or implied powers of the MGB when it is trite to state that the MGB, in the course of discharging its mandate, has the jurisdiction to consider questions of law.

With respect to the Respondent's argument that this is a completely new issue, the Complainant submitted that the issue from the beginning relates to the assessment being based on the constructed cost while the Complainant has sought an assessment based on the acquired costs of the assessable assets. The assessor has based the assessment on the Construction Cost Reporting Guide and the Complainant takes the position that this is improper.

The Complainant stated it is not challenging the legislation, but their position is that there is no legislation to challenge. The Minister's Guidelines prepared by the Assessment Services Branch are not valuation standards created by regulation as required by the Act. Further, the Complainant is not attempting to complain about a policy decision of the Legislature, but that a taxpayer is entitled to a valuation standard that is created by regulation as required by the Act. The position of the Complainant is that under the Minister's Guidelines the assessment is based on values that do not bear a fair resemblance to the actual value of these assets.

Summary of the Intervenors' Positions

The City of Calgary outlined the legislative framework leading to the adoption of the Minister's Guidelines and the material that make up the Minister's Guidelines. The City of Calgary submitted that the Ministerial Order is an executive order and suggested that the assessment regime should be found in the regulations not in a Ministerial Order.

As for the Respondent's argument that the impact of this issue extends beyond linear property but to other regulated property such as farmland, railway and machinery and equipment that is not before the MGB, the City of Calgary submitted it is the Minister's action of addressing a number of different property types with one Ministerial Order, so it is the Minister's action that takes the parties down this path.

The City of Calgary clarified that as Intervenor, it is not seeking a declaration of invalidity as it is quite clear that only a court can make such a declaration. The City of Calgary, as Intervenor, is

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raising a legal issue that the legislative authority does not exist and it is not a new issue within the context of a complaint.

The M.D. of Willow Creek submitted that it does not support the position adopted by the City of Calgary and nor does the M.D. believe the City of Calgary has a right to introduce a new issue.

The City of Edmonton did not make a submission in this matter.

Decision

The MGB will first address the issue of whether the validity of the Minister's Guidelines is one of the grounds for complaint. The MGB finds the issue of the validity of the Minister's Guidelines to be fully before the MGB.

The argument of the Respondent is that the ground of complaint must fit within one of the matters that may be complained about in section 492 and a complainant is bound by or limited to what was stated in the statement of complaint. This would be a very narrow interpretation of the section and if accepted, would require the statement of complaint to be, in essence, the full case of a complainant. Further, it would limit the role of a respondent to only those grounds listed in the statement and would limit the introduction of questions of jurisdiction or law.

The MGB sees this section to be very broad. The fact that an owner of linear property may complain about an assessment is not limited to strictly a valuation issue. It can and does encompass a whole myriad of issues surrounding the questions of fairness and equity and correctness.

With respect to the requirement for a complainant to file a statement under section 491 of the Act and that it contain the reason for the matter being referred to the MGB and a brief explanation of the issues, the MGB accepts that this is only the first step in fully fleshing out a complaint. It is not unusual for a respondent to a complaint to request the MGB to order a complainant to clarify and expand on the reasons and/or issues surrounding a complaint, nor is it unusual for a respondent to introduce issues respecting the validity of the complaint, the jurisdiction of the MGB to hear a complaint or the jurisdiction of the MGB to decide the complaint in a certain manner. Further, the Legislation places certain time limitations on an owner of linear property to file a complaint. Part of the process leading to a resolution of the complaint is a dialogue between the complainant and the Minister leading to the development and refinement of issues and identification of new issues as an outgrowth of the original concerns of the property owner, all of which is not possible in the limited time allotted for filing a complaint. Therefore, the argument that a party can only proceed on the issues identified in the statement of complaint is at cross-purposes with the reality of the complaint process.

With respect to the actual issue itself and the impact on the complaints before the MGB, the Respondent has raised a new issue not identified in the preliminary hearings: does the MGB lack

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jurisdiction to decide the question of the validity of the Minister's Guidelines? The Respondent argues that the MGB lacks jurisdiction to declare the legislation invalid and that this authority rest with the courts. The Respondent concedes that the MGB does have the authority to answer questions of law relating to the interpretation of statutes; however, it says the authority to answer such questions must be distinguished from the authority to find legislation invalid.

The MGB would agree with the statement that the power to declare legislation invalid lies with the court, however, the question before the MGB is one of interpreting the legislative authority of the Minister to adopt a valuation scheme by Ministerial Order. Further, this question is fundamental to the jurisdiction of the MGB, as the Respondent is asking the MGB to confirm an assessment derived from the Minister's Guidelines. If the Minister lacks authority to adopt the Minister's Guidelines, then the MGB lacks jurisdiction to confirm an assessment based on those Minister's Guidelines.

Therefore, as the MGB has found that the issue regarding the Minister's authority to adopt the Minister's Guidelines has been raised properly by the Complainant, it is not necessary to address the issue of whether an Intervenor can raise new issues. However, the MGB would state that any issue that goes to the jurisdiction of the MGB, once raised, must be addressed.

(B) Compelling of Evidence

During the course of the hearing, the Respondent requested the MGB to exercise its authority under section 497 to order the Complainant to produce the "as constructed costs" for its linear property, the year in which the linear property was constructed and the quantity of each linear property component.

Background

The assessments for the years under complaint are based on the "as constructed costs" of the linear property as reported by AT&T Canada Inc. and its subsidiaries (AT&T Canada Corp., AT&T Telecom Service Company and AT&T Canada Fibre Company). During the discussion between the Minister and the newly constituted Allstream, the Minister asked for all the documentation relating to the construction of the linear property now owned by Allstream. Allstream responded by stating they did not have all the documentation and second, the only relevant cost is the acquisition cost (fresh start value) of the linear property.

The request for the cost information was made pursuant to section 292 of the Act, which directs that if the information is not provided, the assessor must prepare the assessment using whatever information is available. With the inadequate response, the assessments were prepared based on the original reporting by the original owners of the linear property.

It must be noted that while Allstream has consistently taken the position expressed above regarding the acquired linear property, Allstream has been diligent in reporting all the

information regarding new linear property constructed since acquisition of AT&T Canada Inc. assets.

Legislation

For the purpose of determining if the information is required to properly address the issues before the MGB, the MGB must not only look to the authority under which the information was first requested, it must also look to the remedy available to the Minister if such information is not provided. In addition, the MGB must also determine if the provision of the information at this stage would have an effect on the outcome of the complaints.

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

295(1) A person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine if property is to be assessed.

(4) No person may make a complaint in the year following the assessment year under section 460 or, in the case of linear property, under section 492(1) about an assessment if the person has failed to provide the information

497(1) When, in the opinion of the Board,

(a) the attendance of a person is required, or

(b) the production of a document or thing is required,

the Board may cause to be served on a person a notice to attend or a notice to attend and produce a document or thing.

(2) If a person fails or refuses to comply with a notice served under subsection (1), the Board may apply by originating notice to the Court of Queen's Bench and the Court may issue a warrant requiring the attendance of the person or the attendance of the person to produce a document or thing.

Summary of the Respondent's Position

The Respondent takes the position that from the onset of the assessment and complaint process, neither the Respondent nor the MGB has had the information necessary to ensure a correct, fair and equitable assessment. In response to this position, the Respondent contends that Allstream has taken the position that if the Respondent wished to obtain the original construction costs, it would require an order of the MGB to produce the document pursuant to section 497.

The Respondent argued that the evidence of the Complainant did not provide the information and nor was the witness of the Complainant able to provide the information when asked. The Complainant persists in maintaining that the "fresh start" number represents the cost of the linear property and the construction date is the date on which Allstream acquired the linear property.

The Respondent submitted that the "fresh start" numbers are not what the MGB requires in order to ensure that the Allstream assessment is correct, fair and equitable with other telecommunication systems.

In conclusion, the Respondent stated that Allstream has refused to provide the MGB with the actual construction costs, year built and quantity of linear property. Allstream has refused to provide the information even though it is available. In not providing what other telecommunication companies provide, it is in essence preparing its own assessment.

Summary of the Complainant's Position

The Complainant submitted that during the course of continued dialogue consisting of telephone conversations, meetings and correspondence, the issue of reporting was discussed. However, at no time did the Minister make a formal request for the information now demanded. The Complainant stated that the Minister had taken the position that Allstream retained all the original costing information from the predecessor companies, even though Allstream advised that it did not have such information.

The Complainant submitted that as late as December 2004, the Minister advised that Allstream should retain the costing information for a later date, but was at the same time reassessing Allstream for assessment year 2004. The Complainant's position is that the Minister had accepted the reporting of Allstream and did assess for the years in question and in the case of 2004, did reassess. There is no question that the Minister was in a position to prepare the assessments. The Complainant further submitted that the requests for information relate to the general telecommunication audit being pursued by the Minister. This audit involved inquiries to all linear property owners to ensure that the Minister was requesting the correct information and that the inquiries were understood. At no time during the audit discussion did the Minister make an actual request for information.

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The Complainant submits that it is only after a taxpayer complains about an assessment that the Minister decides, by seeking the assistance of the MGB, to amend the assessment. The Complainant stated that if the Minister concludes that it requires further information to prepare an assessment, the assessor is provided with powers under the Act to compel the production of that information. The Complainant noted that the Minister has not filed a complaint against the assessment, but now seeks a remedy as if the Minister is a complainant.

In conclusion, the Complainant submitted that the Respondent could have requested the information from the taxpayer prior to issuing the assessments. Any concerns that the Respondent may have respecting the information provided by Allstream can be pursued now and in the future by using the authority and powers under the Act. The Complainant submitted that the MGB does not require the information sought by the Respondent in order to make its decision respecting the Minister's Guidelines. As result, the request for an order of the MGB is not needed nor justified.

Decision

The MGB finds that the production of the original costing information does not have a bearing on the issues before the MGB and will not order the production of the information requested by the Respondent.

The Minister did prepare an assessment for the years under complaint and did, in fact, issue an amended assessment for the 2004 tax year. The MGB also finds that the request for information, in whatever shape or form, is not for the purpose of preparing an assessment, but appears to be for the purpose of conducting an audit of the reporting process.

The MGB is concerned with the actual purpose of the Minister's application. It appears that the Minister is now seeking to have a new assessment placed on the assessment rolls for the years under complaint which could be higher than the assessments under complaint. If this is the objective, then the Minister has failed to provide adequate notice of their intent to seek a higher assessment. Therefore, in the absence of adequate notice, there is no need for the information.

From the evidence, the discussions between the Complainant and the Respondent were for the purpose of an audit of the telecommunication systems. The MGB notes that the legislation does provide a means of obtaining the information, as well as a remedy if the owner of the linear property fails to comply with the request. Section 295 states that a person must provide, on request of the assessor, the information necessary to prepare an assessment. If the person fails to provide the information, that person cannot make a complaint about the assessment. Therefore, if the information is necessary to prepare a correct and fair and equitable assessment, the assessor could have requested the information and if the Complainant failed to provide, then the right to make a complaint about the assessment would be lost.

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Further, if the purpose is to conduct an audit as stated above, the complaint process is not the forum for demanding information to serve this purpose. It would appear that if the intent of the Minister is to conduct an audit of the assessments for telecommunication systems, then the request is more properly made pursuant to section 296 of the Act. This section allows for a request for information and provides a remedy outside of the complaint process if the request is denied.

The MGB is not prepared to order the production of information when the legislative remedy has not been attempted and nor is the reason of the Respondent for a correct and fair and equitable assessment valid in light of the lack of notice to the Complainant that a different assessment is being sought.

PART TWO – THE MERITS OF THE COMPLAINTS

In as much as the parties agree that if the MGB finds the Minister's Guidelines to be proper, the assessed value of the linear property under complaint would not be in dispute, the MGB prefers to deal with the issue of sub-delegation first and separate from the valuation argument. Therefore the MGB decision will be in two parts. Further, as the legislative tests pertaining to the two overall issues are separate, they will be addressed separately in A and B of PART TWO.

(A) MINISTER'S AUTHORITY

Issues

1. Is the Alberta Regulation delegating authority to the Minister to establish guidelines for the purpose of regulating the assessment of linear property an invalid sub-delegation of the Minister's power to make regulations?

Legislation

The parties to the complaints agree that the Complainant is operating a telecommunication system within the meaning of the Act and that the property under complaint is linear property as defined by the Act. At issue is whether the Minister's Guidelines, which form the basis for the assessment of the linear property under complaint, are an invalid sub-delegation of the Minister's power to make regulations. Therefore, the legislation to be considered in determining this question relate to the assessment regime.

Municipal Government Act (Act)

The Act has established an assessment regime that directs that each assessment, in the case of property other than linear property, must reflect the characteristics and condition of the property and the valuation standards set out in the regulation for that property.

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289(1) Assessments for all property in a municipality, other than linear property, must be prepared by the assessor appointed by the municipality.

(2) Each assessment must reflect

- (a) the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed under Part 10 in respect of the property, and
- (b) the valuation standard set out in the regulations for that property.

(3) Each assessment of a railway must be based on a report provided by December 31 to each municipality the railway runs through by the person that operates the railway, showing

- (a) the amount of land in the municipality occupied by the railway for roadway, and
- (b) the amount of land in the municipality occupied by the railway for purposes other than roadway.

(4) If a person that operates a railway does not provide the report required by subsection (3), the assessor must prepare the assessment using whatever information is available about the railway.

In the case of linear property, the requirement is similar to that of property, except the valuation date is different and instead of the condition of the property, the assessment must reflect the specifications and characteristics of the linear property.

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.

With respect to the powers of the Minister to make regulations, the Act does provide that the Minister may do so in respect of certain matters.

322 The Minister may make regulations

- (a) respecting qualifications to be met by persons authorized to carry out the duties and responsibilities of an assessor under this Act;
- (b) defining “farming operations”, “farm building” and “machinery and equipment”;

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- (c) *respecting the extent to which farm buildings and machinery and equipment may be assessed under section 298;*
- (d) *establishing valuation standards for property;*
- (e) *respecting procedures for preparing assessments;*
- (e.1) *respecting the manner in which an assessor must inform an owner or occupier of any property of the purpose for which information is being collected under sections 294 and 295;*
- (e.2) *respecting assessment rolls and assessment notices including, without limitation, regulations*
 - (i) *respecting the information to be shown on an assessment roll and on an assessment notice;*
 - (ii) *providing for the method of determining the assessed person for the purposes of section 304(1);*
 - (iii) *respecting the sending of assessment notices;*
- (f) *respecting the allowance of depreciation on machinery and equipment;*
- (g) *prescribing standards to be met by assessors in the preparation of assessments;*
- (h) *respecting equalized assessments;*
- (h.1) *respecting the audit of any matters relating to assessments;*
 - (i) *respecting any other matter considered necessary to carry out the intent of this Act.*

However, with respect to the authority of the Minister to make regulations, the Minister may not delegate this authority.

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 Assessment and Taxation Regulation 289/99

This Regulation purports to establish the valuation standards for the various types of properties. In the case of land the valuation standard is market value, or if used in farming operations, agricultural use value. The assessor, when determining agricultural use value, is then directed to follow the procedures set out in the Alberta Farm Land Assessment Minister's Guidelines. For property improvements other than farm buildings, railway, linear and machinery and equipment, the standard is market value.

3(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

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established and maintained by the Department of Municipal Affairs, as amended from time to time.

(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;*
- (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.

4(1) The valuation standard for improvements is

- (a) the valuation standard set out in section 5, 6 or 7, for the improvements referred to in those sections, or*
- (b) for other improvements, market value.*

(2) In preparing an assessment for a farm building, the assessor must determine its value based on its use for farming operations.

8 When an assessor is preparing an assessment for a parcel of land and the improvements to it, the valuation standard for the land and improvements is market value

- (a) unless the land is a parcel used for farming operations, in which case the valuation standard in section 3(1)(b) applies to the land, and*
- (b) unless the improvement is railway, linear property or machinery and equipment, in which case the valuation standard in section 5, 6 or 7, as the case may be, applies to the improvement.*

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In the case of railway, linear, and machinery and equipment, the valuation standard is the Minister's Guidelines for each type of property.

5(1) The valuation standard for railway is that calculated in accordance with the procedures referred to in subsection (2).

(2) In preparing an assessment for railway, the assessor must follow the procedures set out in the Alberta Railway Assessment Minister's Guidelines established and maintained by the Department of Municipal Affairs, as amended from time to time.

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.

7(1) The valuation standard for machinery and equipment is that calculated in accordance with the procedures referred to in subsection (2).

(2) In preparing an assessment for machinery and equipment, the assessor must follow the procedures set out in the Alberta Machinery and Equipment Assessment Minister's Guidelines established and maintained by the Department of Municipal Affairs, as amended from time to time.

Minister's Guidelines

In each of the years under complaint, the Minister has by Ministerial Order established Minister's Guidelines for the assessment of Farm Land, Linear Property, Machinery and Equipment and Railway. In addition, for the 2005 tax year the Minister also established the 2004 Construction Cost Reporting Guide. In the previous year, the Construction Cost Reporting Guide was an appendix to the Guidelines.

Ministerial Order NO. L:153/03 for the 2003 Guidelines

I, Guy Boutilier, Minister of Municipal Affairs, pursuant to sections 3(2), 5(2), 6(2), and 7(2) of the Matters Relating to Assessment and Taxation Regulation (AR 289/99) make the following order:

- The 2003 Alberta Farm Land Assessment Minister's Guidelines,
- The 2003 Alberta Linear Property Assessment Minister's Guidelines,
- The 2003 Alberta Machinery and Equipment Assessment Minister's Guidelines, and
- The 2003 Alberta Railway Assessment Minister's Guidelines.

as set out in the attached consolidated document, are established.

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Ministerial Order NO. L:010/05 for the 2004 Guidelines

I, Rob Renner, Minister of Municipal Affairs, pursuant to sections 4(2), 7(2), 8(2), and 9(2) of the Matters Relating to Assessment and Taxation Regulation (AR 220/2004) make the following order:

- The 2004 Alberta Farm Land Assessment Minister's Guidelines,
- The 2004 Alberta Linear Property Assessment Minister's Guidelines,
- The 2004 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2004 Alberta Railway Assessment Minister's Guidelines, and
- The 2004 Construction Cost Reporting Guide

as set out in the attached consolidated document, are established and become effective for the 2005 and subsequent taxation years.

For the purpose of the complaints before the MGB, the Minister's Guidelines of interest are the 2003 and 2004 Alberta Linear Property Assessment Minister's Guidelines. The Minister's Guidelines are extensive and need not be reproduced for the purpose of this order. Generally, in the case of a telecommunication system, the Minister's Guidelines provide the factors for determining depreciation, if any, and cost factors for determining base year values.

Regulations Act

Regulations are governed by the *Regulations Act* and in respect to the issue before the MGB, sections 1 and 2 need to be referenced.

1(1) In this Act,

- (a) "file" means file with the registrar in the manner prescribed in section 2;
- (b) "local authority" means a city, town, village, municipal district, improvement district, Metis settlement, health region under the *Regional Health Authorities Act*, irrigation district, drainage district, special area, school division or school district;
- (c) "Minister" means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act;
- (d) "publish" means publish in the manner prescribed in section 3;
- (e) "registrar" means the Registrar of Regulations appointed under 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):

- (a) a regulation, rule, order, bylaw or resolution of
 - (i) a local authority,
 - (ii) a corporation incorporated under a public Act, or

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- (iii) a corporation incorporated by or under a private Act;*
- (b) General Council Policy of the Metis Settlements General Council incorporated under the Metis Settlements Act;*
- (c) a proclamation;*
- (d) a document adopted or incorporated by reference in a regulation.*

- 2(1) Every regulation or a certified copy of it shall be filed in duplicate with the registrar.*
- (2) Unless a later day is provided, a regulation comes into force on the day it is filed with the registrar and in no case does a regulation come into force before the day of filing.*
- (3) Unless expressly provided to the contrary in another Act, a regulation that is not filed as provided in this Act has no effect.*
- (4) If, before its filing, a regulation has been amended by any subsequent regulation, the filing of the first mentioned regulation with the amendment so made embodied in it or added to it is deemed compliance with this section in respect of all those regulations.*

Interpretation Act

Regarding the meaning of the word “regulation”, one must reference the definition provided in the *Interpretation Act*.

1(1) In this Act,

...

- (c) “regulation” means a regulation, order, rule, form, tariff of costs or fees, proclamation, bylaw or resolution enacted*
 - (i) in the execution of a power conferred by or under the authority of an Act, or*
 - (ii) by or under the authority of the Lieutenant Governor in Council,*

but does not include an order of a court made in the course of an action or an order made by a public officer or administrative tribunal in a dispute between 2 or more persons;

Party Positions

Summary of Complainant’s Position

The Complainant argues that the Minister’s Guidelines, which include the Construction Cost Reporting Guidelines, are invalid. The Minister is required to assess pursuant to the Act, but has not done so. The Minister may only establish valuation standards by making regulations, but has elected not to make regulations establishing valuation standards for the assessment of linear property.

The Complainant clarified that contrary to the Respondent’s characterization, its complaint is not about assessment policy established under the Minister’s Guidelines. Rather, if the Minister’s Guidelines are found to be properly in force pursuant to the valuation standards regulation, then the assessment result, while objectionable to the Complainant, would be valid.

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The Complainant stated that the position that the Minister's Guidelines somehow reflect the assessment policy of the Government of the Province of Alberta and its elected representatives follows from the Minister's position that the Minister's Guidelines are "legislation". The Minister's Guidelines, being removed from the regulation process, do not reflect policy that can only come from the Legislature either directly or through proper and lawful delegated power. The Minister's Guidelines are not regulations, but represent the desires of individuals in the Assessment Services Branch of Alberta Municipal Affairs, pursuing an objective of maintaining or increasing assessment value levels and tax revenue.

With respect to the issue of the validity of the Minister's Guidelines, the Complainant outlined the legislative powers from which the Complainant formed the basis for the position that the Minister's Guidelines are invalid. The Complainant first referenced section 292, which states that the assessment for linear property must reflect the valuation standard in the regulations for linear property. The Complainant then referenced section 322, which gives the Minister authority to make regulations establishing valuation standards for property. The next reference is to section 578 which allows the Minister to delegate any power, duty and function under the Act, but excludes any power or duty to make regulations. Pursuant to section 322, the Minister enacted *Alberta Regulation 289/99*, since superseded by *Alberta Regulation 220/2004*, but with no changes, in which the Minister provided the valuation standard for linear property. This Regulation states, in section 6 or 8 of the new Regulation, that the valuation standard for linear property is that calculated in accordance with the procedures referenced in subsection (2). Subsection (2) states the assessor must follow the procedures set out in the Alberta Linear Property Assessment Minister's Guidelines established and maintained by the Department.

The position of the Complainant is that the Minister's Guidelines are invalid based on the plain wording of the Act. While section 322 allows the Minister to enact regulations, section 578(2) provides that the power to make regulations cannot be delegated. Therefore, the Minister cannot delegate his power to create valuation standards for linear property to the Department. The Complainant argued that there is additional legislative authority for this position in section 1(2) of the *Regulations Act* which states:

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

...

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

Therefore, pursuant to the *Regulations Act*, the Complainant argues the Minister's Guidelines are not regulations as they are incorporated by reference, which confirms that they do not have the status of law.

The Complainant argued that the general rule respecting sub-delegation is the maxim *delegatus non potest delegare*: a delegate may not sub-delegate statutory powers. Applying this principle to

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the subject complaints, it is the Complainant's position that the Minister is not entitled to sub-delegate his statutory power to the Department.

The Complainant stated that determining the scope of a delegates' jurisdiction involves the application of generally accepted rules of statutory construction and the interpretation of the enabling statute. The Act does not expressly grant power to the Department to enact Minister's Guidelines; instead the Minister has created this fictitious power through the Regulation. Based on the wording of the Act, this is an example of the invalid sub-delegation because section 578 of the Act provides that only the Minister can exercise regulation-making powers.

The Complainant referenced Quebec (A.G.) v. Carrieres Ste-Therese Ltee. (1985), 20 D.L.R. (4th) 602 (S.C.C.) and argued that contrary to section 578(2), the Regulation provides that the valuation standards for linear property will be "established and maintained" by the Department. Thus, it is effectively the Department that is making the "regulation" which amounts to an improper sub-delegation of the Minister's power.

The Complainant also stated that the *Regulations Act*, in section 2, requires that every regulation shall be filed with the Registrar of Regulations and comes into force on the day it is filed. Section 2 further provides that unless there is express provision to the contrary, a regulation that is not filed has no effect. There is no evidence that the Minister's Guidelines are filed with the Registrar. In addition, the *Regulations Act* requires that within one month of the filing of a regulation, it be published in the Alberta Gazette. There is no evidence that the Minister's Guidelines have been published. Therefore, it follows; the Minister has no regulation or regulations establishing valuation standards for linear property.

The Complainant concluded by stating the Minister's Guidelines are invalid and of no effect. As a result, the assessments under complaint should be set aside and the linear assessor be directed to properly prepare assessments pursuant to the Act and any applicable regulations.

Summary of Respondent's Position

The Respondent's position is that the Minister has made regulations establishing valuation standards for property. The argument of the Complainant ignores the *Matters Relating to Assessment and Taxation Regulation 289/99*, now *Alberta Regulation 220/2004*, which establishes valuation standards for linear property. The Complainant admits that the Minister has established valuation standards in the Regulation, but then proceeds to state that the valuation standard is contained in the Construction Cost Reporting Guide. The Complainant offers no explanation why it believes this is the case, nor does it provide an interpretation of what is a valuation standard. It is the position of the Respondent that the term "valuation standard" means the manner in which or basis upon which a certain type of property is to be assessed.

The Respondent submitted that on a plain reading of the Regulation it is clear that the Minister has set out the valuation standard for linear property. This Regulation, which is properly filed,

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specifically refers to the Minister's Guidelines and makes it mandatory for the linear assessor to follow the procedures set out in the Minister's Guidelines. This illustrates the specific intent that the Minister's Guidelines were to contain the procedures for the assessment of linear property.

The Respondent submitted that section 322 of the Act gives the Minister the authority to act on his own judgement and discretion to make regulations establishing valuation standards and respecting procedures for preparing assessments. This is in contrast to other sections of the Act where only the Lieutenant Governor in Council has the authority to make regulations. It is the position of the Respondent that the valuation standard has been established by the Minister in accordance with section 322 of the Act and the valuation standard for linear property is contained in the Regulation, not the Minister's Guidelines or Reporting Guide.

The Respondent argued that there is a presumption of validity in statutory interpretation that mandates that "a legislative provision must be construed as to permit it to serve a useful purpose if possible." In other words, an interpretation which promotes the validity of a provision must be preferred over one which invalidates it and in this case the interpretation that preserves the Legislative intent must prevail. The Complainant has attempted to argue that the Minister has improperly sub-delegated his power to create valuation standards for linear property, but has failed to bring forward any evidence to support this allegation. The Complainant's suggestion that the Minister merely puts his signature on the single page form of the order is completely unfounded. The process for the preparation is involved and includes briefing documents for the Minister and before signing the order, the Minister may request and implement further consultation and changes. The Minister is involved in and knowledgeable about the Minister's Guidelines throughout the process of its preparation.

The Respondent argued that a plain reading of the definition of the term "regulation" in the *Interpretation Act* gives a broader meaning than to be merely instruments numbered and described as "regulations". The definition includes orders, rules, proclamations and other instruments and the *Interpretation Act* applies to the interpretation of every enactment absent a contrary intention. The Act contains no provisions excepting the application of the *Interpretation Act*; therefore the term "regulation" must be given the meaning ascribed to it under the *Interpretation Act*. The Respondent submitted that the Ministerial Order establishing the Minister's Guidelines is an order enacted in the execution of a power conferred by the Act. Accordingly, it meets the definition of a "regulation".

In response to the argument of the Complainant that the Minister incorporated the Minister's Guidelines by reference confirms that they do not have the status of law based on an isolated reading of a subsection of the *Regulation Act*, the Respondent argued that if one examines the rest of the section together with the rest of the *Regulations Act* and *Interpretation Act*, the argument fails. The Minister's Guidelines are established by Ministerial Order which are regulations in their own right. The Respondent suggested that a reading of the whole of section 1 of the *Regulations Act*, it is apparent that the intent of the section is to exempt the listed instruments from the requirements of the *Regulations Act* for filing and publishing.

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In response to the issue of sub-delegation, the Respondent argued that it is the Minister himself who signed the Ministerial Order. The Complainant bases its sub-delegation argument on the maxim *delegatus non potest delegare*, but fails to note the exception to that doctrine. It is a well-settled principle of administrative necessity and efficiency that in modern government a Minister cannot personally execute all of the powers and duties granted to him. The Minister can properly delegate to the staff the tasks of drafting, maintaining and amending the procedures referred to the Regulation. The Minister gave the Minister's Guidelines legal effect when he enacted or "made" them into law through the formal process of the Ministerial Order.

In conclusion, the Respondent submitted that the Minister has created valuation standards in the Regulation and, therefore, has unmistakably established valuation standards by regulation.

Summary of Intervenors' Positions

The City of Calgary submitted that there are established procedures for enacting regulations, whereas there are no procedures for providing "guidelines". Guidelines are prepared internally by the Department and this is shown by the actual wording of the Regulation that they be "established and maintained by the Department, as amended from time to time". By contrast, Regulations are developed and created in a manner similar to that of legislation. The process is public and the regulations are published and found with ease in the Alberta Gazette, unlike the several versions of the Minister's Guidelines.

The City of Calgary reviewed the difficulty of obtaining a full and complete copy of the Minister's Guidelines. The documents provided by the Queen's Printer are not complete "guidelines" and the Department is vague as to where one would be able to obtain "official" copies. Further, the terminology of the Minister's Guidelines is confusing in that the Appendixes are actually the Minister's Guidelines, and the term "manual", while used to describe parts of the Minister's Guidelines is not referenced in the Minister's Guidelines.

The City of Calgary concluded by questioning the status of the Construction Cost Reporting Guide which is referenced in one Ministerial Order but not the previous Order. Even if not mentioned in the Ministerial Order, it is included and treated as legislation because it is referenced in the linear guidelines. The City of Calgary submitted that the Minister's position in respect to the Reporting Guide is it was included in the Order for the purpose of clarity.

The City of Edmonton had no further comments beyond that provided by the Complainant and the other Intervenors.

Findings

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.

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1. The Minister's Guidelines are an order of the Minister of Municipal Affairs.
2. An order of the Minister can be filed as a regulation.
3. The Minister's Order was not filed as a regulation.
4. The Minister's Guidelines are incorporated by reference in a Regulation.
5. The Minister has not improperly sub-delegated his authority to make regulations.

Decision

The 2003 and 2004 Alberta Linear Property Assessment Minister's Guidelines are not an invalid sub-delegation of the Minister's authority to make regulations.

It is so ordered.

Reasons

The legislative scheme in respect to the Minister's authority is that the Act directs that assessments are to be prepared based on the valuation standards set by regulation. For the first year under complaint, Alberta Regulation 289/99 and for the second year, Alberta Regulation 220/2004 established the valuation standards for the various types of assessment. In the case of the Minister's Guidelines, the Regulations, for linear property state that the valuation standard is that calculated in accordance with the procedures referred to in subsection (2). The subsection states that 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.

The Act in section 322 provides the authority for the Minister to make regulations establishing valuation standards for property and respecting procedures for preparing assessments. However, the Minister may not sub delegate the power or duty to make regulations. Regarding the standards to be met by the assessor in preparing the linear assessments, the Minister has given life to the Minister's Guidelines by incorporating them within a Ministerial Order for each year under complaint.

The questions before the MGB are as follows. First, do *Alberta Regulations 289/99* and *220/2004* establish valuation standards? Second, is the Ministerial Order giving authority to the procedures to be followed in preparing linear assessments, a regulation? Lastly, does the establishment and maintenance of the Minister's Guidelines by the Department constitute an improper sub delegation of the Minister's authority to make regulations?

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In a plain reading of either *Alberta Regulation 289/99* or *220/2004*, some sort of valuation standard is established and specifically that valuation standard is that which is calculated when the assessor follows procedures set out in the Minister's Guidelines. Having determined that *Alberta Regulation 289/99* set a standard, the next question is whether the Ministerial Order establishing the procedures the assessor must follow has legislative authority. Clearly, in section 322 of the Act, the Minister has the authority to make regulations respecting either procedures for preparing assessments or prescribing standards to be met by assessors in the preparation of assessments. Therefore, there is legislative support for the Minister having authority to pass regulations for the establishment of procedures for the preparation of assessments. The Minister has adopted Ministerial Orders establishing procedures, so at this stage it can be said that the Minister's Guidelines once adopted by Ministerial Orders are regulations as defined by the *Interpretation Act*.

The next question is, has the Minister filed the Ministerial Orders as regulations as appears to be required by the *Regulation Act*. In section 2, it states that unless expressly provided for in another Act, each regulation must be filed if it is to have effect. At first glance this would appear to negate the effect of the Minister's Guidelines, however *Alberta Regulations 289/99* and *220/2004* both incorporate the Minister's Guidelines by reference and that by incorporation their status is maintained as part of the two Regulations. The MGB does recognize that section 1(2)(d) of the *Regulation Act* excludes a document adopted or incorporated by reference in a regulation as a stand-alone regulation. However, the MGB concludes that a regulation may incorporate by reference some other document or instrument and while the incorporated document or instrument does not, in itself, become a stand alone regulation, it does carry, by incorporation, the legal weight of the regulation. Therefore, if the Ministerial Order itself is not a regulation, the Minister's Guidelines as adopted by the Minister carry the same legal weight of the regulation in which they are incorporated.

There is the further argument that the Minister's authority has been improperly sub delegated to the staff of the Department because of the use of the words "...established and maintained by the Department of Municipal Affairs, as amended from time to time." The implication of this argument is that the staff of the Department establishes the procedures to be followed by the assessor outside of the authority or control of the Minister. This argument fails to recognize the complexities of modern government and the fact that such procedures carry no weight and cannot be implemented without the authority or approval of the Minister. It would be unrealistic to believe that the Minister responsible for the establishment of procedures must be the sole individual that can prepare the procedures. Clearly, the Minister has the full resources of the Department to act on his instructions and while his staff develops the procedures, they carry no force unless adopted by the Minister as the procedures to be followed in preparing the linear assessment.

In summary, the Minister has the authority to establish procedures to be followed in preparing linear assessments. If the instruments establishing these procedures are not regulations themselves because of a failure to file, the procedures do have legal weight as a result of the

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authority incorporated within either *Alberta Regulation 289/99* and *220/2004*. While the Department staff may be the individuals that prepare and develop the procedures, they do so under the authority of the Minister and further, the procedures lack such weight until approved by the Minister.

(B) VALUATION OF LINEAR PROPERTY

The MGB has found the Minister's Guidelines to be a proper sub-delegation of the Minister's authority to make regulations, and the parties have agreed that if this is the finding of the MGB, then the assessments under complaint are correct and fair and equitable. However, if the MGB is found to be wrong in its conclusion respecting the Minister's Guidelines, then the issue of valuation would have to be addressed. For the purpose of expediency, the MGB will address the issues surrounding valuation as if the Minister's Guidelines are inoperative.

Issues

1. If the Minister's Guidelines for linear property are invalid, what is the assessment standard for linear property?
2. If the assessment standard for linear property is market value, is the value derived from "fresh start accounting" methodology a valid means of determining value for assessment purposes?
3. If "fresh start accounting" methodology is not a valid base for determining market value, does the sale of the assets support the "fresh start" value?
4. If the sale of the assets is not a sufficient to support the "fresh start" value, which of the three approaches to value best approximates a reasonable estimate of market value?

Legislation

Municipal Government Act

For the purpose of valuation of all assessable property types, the Act does provide some distinction between property types. While the Act, in section 1(1)(n), provides a definition of market value, this definition is specifically limited to property defined in section 284(1)(r) of the Act. This subsection of the Act provides a definition for property that does not include linear property. In fact, section 284 provides a separate definition for the linear property under complaint in subsection (1)(k)(ii).

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

(k) "linear property" means

(ii) telecommunications systems, including

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- (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,*

and

(iii) pipelines, including

- (A) *any continuous string of pipe, including loops, by-passes, cleanouts, distribution meters, distribution regulators, remote telemetry units, valves, fittings and improvements used for the protection of pipelines intended for or used in gathering, distributing or transporting gas, oil, coal, salt, brine, wood or any combination, product or by-product of any of them, whether the string of pipe is used or not,*
- (B) *any pipe for the conveyance or disposal of water, steam, salt water, glycol, gas or any other substance intended for or used in the production of gas or oil, or both,*
- (C) *any pipe in a well intended for or used in*
 - (I) *obtaining gas or oil, or both, or any other mineral,*
 - (II) *injecting or disposing of water, steam, salt water, glycol, gas or any other substance to an underground formation,*
 - (III) *supplying water for injection to an underground formation, or*
 - (IV) *monitoring or observing performance of a pool, aquifer or an oil sands deposit,*
- (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,*
- (E) *the legal interest in the land that forms the site of wells used for any of the purposes described in paragraph (C) if it is by way of a lease, licence or permit from the Crown, and*
- (E.1) *the legal interest in any land other than that referred to in paragraph (E) that forms the site of wells used for any of the purposes described in paragraph (C), if the municipality in which the land is located has prepared assessments in accordance with this Part that are to be used for the purpose of taxation in 1996 or a subsequent year,*

but not including

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- (F) *the inlet valve or outlet valve or any installations, materials, devices, fittings, apparatus, appliances, machinery or equipment between those valves in*
 - (I) *any processing, refining, manufacturing, marketing, transmission line pumping, heating, treating, separating or storage facilities, or*
 - (II) *a regulating or metering station,*

or

- (G) *land or buildings;*

This distinction between property types is also carried forward in the preparations of assessments. Section 289 gives direction for the assessment of all property, but specifically excludes linear property. The Act then specifically addresses the assessment of linear property in section 292. This clear distinction between “property” and “linear property” is for the purpose of enabling a different assessment scheme for the two property types.

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.

Matters Relating To Assessment And Taxation Regulation 289/99 and 220/2004

In each of the sections relating to the preparation of assessments, the valuation standard is stated to be that set out in the regulations for that property. Separate Regulation was in force for each of the years under complaint, however, the relevant sections remained unchanged from each of the years except for renumbering of the sections. For the purpose of this Order, the MGB will refer to the most current Regulation.

The Regulation establishes a separate valuation standard for property and linear property. For property, with some exceptions, the valuation standard is “market value” as set out in sections 4, 5 and 6, while the valuation standard for linear property, in section 8, is something other than “market value”. While it is understood that the valuation standard for linear property is to be

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based on the Minister's Guidelines, if the Minister's Guidelines are absent, the Regulation in combination with the Act, does provide a valuation standard that is different than that established for property.

4(1) The valuation standard for improvements is

(a) the valuation standard set out in section 5, 6 or 7, for the improvements referred to in those sections, or

(b) for other improvements, market value.

(2) In preparing an assessment for a farm building, the assessor must determine its value based on its use for farming operations.

5(1) The valuation standard for railway is that calculated in accordance with the procedures referred to in subsection (2).

(2) In preparing an assessment for railway, the assessor must follow the procedures set out in the Alberta Railway Assessment Minister's Guidelines established and maintained by the Department of Municipal Affairs, as amended from time to time.

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.

8 When an assessor is preparing an assessment for a parcel of land and the improvements to it, the valuation standard for the land and improvements is market value

(a) unless the land is a parcel used for farming operations, in which case the valuation standard in section 3(1)(b) applies to the land, and

(b) unless the improvement is railway, linear property or machinery and equipment, in which case the valuation standard in section 5, 6 or 7, as the case may be, applies to the improvement.

Party Positions

Summary of Complainant's Position

The Complainant submitted that the issue is that the assessed value of the subject linear property is far greater than the actual value of the property. The authority for an assessment greater than the actual value is the Minister's Guidelines and, in the absence of the Minister's Guidelines, the Complainant is entitled to an assessment based on the actual value of the linear property.

The Complainant stated that when AT&T Canada Inc. emerged from CCAA protection, the Court approved equity value of the new public company owned by the former creditors of the AT&T group of companies was determined to be \$581,000,000 or which property, plant and

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equipment valued at \$543,233,000. The Complainant stated that this write down of network assets was not unique during 2002 and 2003 and, in fact, the total write down by the industry in North America totalled \$4.6 billion. The Complainant argued that the fair market value of network assets is a small fraction of the original construction costs.

The Complainant argued that the \$543 million fresh start value of the fixed assets is a reasonable estimate of what an arm's length party would have been willing to pay for the fixed assets as part of the acquisition of Allstream. The Complainant based this conclusion on a report by Greenhill & Co. LLC which derived the value based on a discounted cash flow analysis, comparable company analysis and precedent transaction analysis. The resulting valuation was approved by the Ontario Superior Court of Justice and by the affected creditors. The Complainant also submitted that by adjusting the equity value determined by Greenhill, for working capital and pension obligations, the value of the fixed assets was determined by management to be \$543 million.

To arrive at a value for the linear property located in Alberta, the Complainant submitted the fixed asset book values were adjusted by management to the implied \$543 million value on a pro rated basis by asset class. The write down of assets in Alberta was proportionate to the write down outside of Alberta. The underlying assumption is that the fair market value of switches and fibre in Alberta approximates that of switches and fibre outside of Alberta. The write down in Alberta resulted in total estimated fair market value of \$35 million as of October 31, 2004 which is substantially lower than the assessed value of \$65 million.

In addition, the Complainant indicated that Allstream, in correspondence with the Minister, confirmed that generally accepted accounting principles state that it was no longer appropriate for the company to prepare financial statements on a historical costs basis when there is a corporate reorganization. Further that the Canadian Institute of Chartered Accountants has determined that fresh start accounting should be applied and all assets and liabilities should be revalued to reflect the revised relationships between the creditors and the shareholders. In addition, Allstream confirmed that the company was required to adopt the provisions of the Canadian Institute of Chartered Accountants Handbook, and that under fresh start accounting all assets and liabilities of the company were revalued at the estimated fair value.

In conclusion, the Complainant stated that the write down in the value of the assets is consistent with the melt down in the telecommunication industry. The \$543 million is not artificial, it is not an accounting value nor is it a distress value in bankruptcy, but represents the fair actual value of the assets.

Summary of Respondent's Position

With respect to the valuation issue, the Respondent submitted that fresh start accounting numbers are the result of a negotiation process between the creditors and a company to arrive at the value of the shares of a newly organized company under creditor protection legislation. Fresh start

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accounting numbers are in no way reflective of the value of telecommunication systems linear property. The use of fresh start accountings numbers would create an inequity.

The Respondent stated that fresh start accounting is used in financial statements for companies going through restructuring under the CCAA and the numbers are derived from a negotiation process involving the former creditors of the company. The former creditors become the new shareholders of the reorganized company and it is the creditors negotiating the value of the shares they will accept in lieu of forgiving their debt. The sole purpose of fresh start accounting is to establish new share values.

The Respondent indicated that fresh start accounting essentially turns the typical balance sheet of assets less liabilities equals equity on its head. Using fresh start accounting, the formula changes to equity plus liabilities equals assets. The value allocated to property, plant and equipment under fresh start accounting is simply a “plug number” to ensure that the debits equal credits and to ensure that the balance sheet balances. The proposed assessment of approximately \$35 million is extrapolated from fresh start accounting numbers and is not reflective of the value of the Complainant’s property, plant and equipment.

The Respondent also submitted that if an appraiser was asked to prepare a market value appraisal of Allstream linear property, it would start with reproduction or replacement cost new of the assets. Fresh start accounting numbers are not costs, but are more akin to “book values” and would not be considered in an appraisal.

In conclusion, the Respondent stated that the Complainant bears the burden of establishing the basis for its complaint and has failed to do so. Fresh start accounting is used for the purpose of establishing a negotiated share value under the CCAA and has no relationship or relevance to assessment.

Summary of Intervenors’ Positions

The Intervenors did not make a submission respecting the valuation issues.

Findings

1. The valuation standard is something other than market value.
2. An as constructed cost approach to value is a valid and fair and equitable means of determining value for assessment purposes in the absence of the Minister’s Guidelines.

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 complaints about the linear property assessments for the 2004 and 2005 tax years are denied and the assessments are confirmed.

Reasons

Market Value

A clear reading of the Act and Regulation would indicate that the valuation standard for linear property is something different than that established for property. The Act specifically limits the definition of market value to property and then provides a distinction between the two in the preparation of assessments. The regulation then clearly states that the standard for property, with some exceptions, is market value and then proceeds to establish something different for linear property. If one is faced with a regulation that fails to establish exactly what the valuation standard is for linear property, and is required to prepare an assessment, one must assume the legislative intent is that the assessment is to be prepared in some manner that does not rely on market value.

While the MGB received an abundance of evidence and argument regarding whether or not the fresh start valuation represents market value, it becomes irrelevant in light of the legislative intent that linear property assessments have, as a value basis, something other than market value.

However, the MGB would comment on the use of fresh start accounting to determine a fair market value for assets. Within the realm of property valuation, one would not normally accept such a sale of assets as being sufficiently “arms length” to meet the test of market value. The Act defines market value as the amount that a property might expect to realize if it is sold on the open market by a willing seller to a willing buyer. In this case we have a company or group of companies under the protection of the CCAA and it is not the owners that are involved in the selling, but the creditors establishing a value of the shares in the restructured company. Little is known of the motivation of the creditors in this case, but one assumes that they did not assume the shares in the hope of operating the company or maintaining an investment in the company, but did so in an effort to mitigate their losses as creditors. Therefore, while being willing to sell their equity in the restructure company, they did not do so under circumstances that one could attribute to a willing seller of property.

Further, in determining market value one would not normally accept a proportionate valuation from a sale of national or international assets, unless sufficient data is provided to show that such division is based on the actual value of the assets in Alberta. Little evidence was provided to show how the Alberta assets performed in the market place in comparison to the performance of the remainder of the assets in other national or international markets. In the absence of sufficient market data the MGB would not normally accept a proportionate valuation for the purpose of

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property assessment. This highlights the difficulty of basing a linear property assessment on market value.

Value of Linear Property

Telecommunication systems do not as a general rule trade on the open market and the local assets do not trade locally. This limits the ability of an assessor to make a fair estimate of market value based on the performance of similar property in the Alberta market place. In the absence of such data, the assessor is limited in the means available to value the linear property. Because of the absence of similar property trading in the Alberta market, the assessment of a national or international telecommunication system cannot reflect typical market conditions for properties similar to that property. These words are taken directly from section 2 of the *Matters Relating to Assessment and Taxation Regulation* which establishes that assessments based on market value must be prepared using mass appraisal, must be an estimate of the value of the full fee simple estate in the property and, as stated above, reflect typical market conditions. This problem is somewhat akin to the valuation of “special purpose” property. This is property that is specifically constructed for a uniquely single purpose and does not normally trade in the market place for the purpose for which it was constructed. The linear assessor would be faced with similar difficulties faced in assessing special purpose property.

In the case of special purpose property, the assessor values based on depreciated replacement cost new for the improvement and the land at market value. The improvement is depreciated based on the age life tables and no additional depreciation is provided because there is no effective means of determining depreciation for other causes as the improvement is unique. As long as the asset (improvement) is performing the function for which it was intended, it is assumed that there can be no loss in value for economic reasons.

This is a reasonable method of valuing unique property and the Linear Assessor employs a somewhat similar method. The linear assessment is prepared on as constructed costs basis, which is similar to replacement cost new which represents the value to the owner as long as the property is capable of performing the function for which it was constructed. The MGB received little or no evidence that the fibre cable and switches are not able to perform the function for which they were constructed, only that the usage is lower than anticipated when constructed. The MGB would agree that this could represent a possible loss in value, but the evidence by the Minister is that additional depreciation is provided based on the “penetration rate” or usage. This would seem to be a fair method of valuing this unique property.

The methods employed by the Minister in valuing this type of linear property would appear to represent an approximation of the value to the owner of the linear property. While not attempting to represent actual market value, it does recognize the cost of placing the assets (actual construction costs) and does attempt to recognize any loss in value to the asset if not fully utilized in any given year. One must also realize that over time some of the assets in question will be upgraded, others will be taken out of service and marketing strategies will be employed

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by the owner of the assets to increase usage and as long as the assessment recognizes the changes that affect the original as constructed costs, the assessment is fair and equitable.

Therefore, even if the Minister's Guidelines are found to be invalid, the assessment itself is based on a reasonable and workable method of determining a realistic approximation of the worth of the assets and is a fair and equitable means of representing the intrinsic worth to the owner of the assets when compared to other similar assets.

SUMMARY

It is the position of the MGB that the Minister's Guidelines are not an improper sub-delegation of the Minister's authority to make regulations and, therefore, the assessment based on the Minister's Guidelines are correct and fair and equitable.

The MGB has taken the liberty of addressing the issue of valuation if the Minister's Guidelines did not exist within the present legislative scheme. It is the opinion of the MGB that the Legislature intended that linear property be assessed using a method other than market value. However, the method employed by the Linear Assessor in basing the assessment on the depreciated constructed cost of the assets, does represent a fair approximation of the intrinsic value of the assets to the owner of the linear property. Therefore, again the assessments are correct and fair and equitable.

No costs to either party.

Dated at the City of Edmonton, in the Province of Alberta, this 21st day in August 2006.

MUNICIPAL GOVERNMENT BOARD

(SGD) T. Robert, Member

APPENDIX "A"

APPEARANCES

| NAME | CAPACITY |
|--------------------|----------------------|
| A. Friend, Q.C. | For the Complainant |
| P. Peters | For the Complainant |
| B. Sjolie, Q.C. | For the Respondent |
| C. Zukiwski | For the Respondent |
| D. Driscoll | For the Respondent |
| S. Barreca | For the Respondent |
| R. Popik | For the Respondent |
| B. Gettel | For the Respondent |
| S. Trylinski | City of Calgary |
| I. Johnson | City of Edmonton |
| R. Singleton, Q.C. | M.D. of Willow Creek |

APPENDIX "B"

DOCUMENTS RECEIVED AT THE HEARING AND CONSIDERED BY THE MGB:

| NO. | ITEM |
|------------|----------------------------------------------------------------------------------------------------------------|
| C 1 | Statement of Position of MTS Allstream Inc. |
| C 2 | Will Say Statement of Paul Peters |
| C 3 | Authorities of MTS Allstream Inc. |
| C 4 | AT&T Canada Inc. Annual Report 2002 |
| C 5 | Allstream Inc. 2003 Annual Report |
| C 6 | AT&T Canada Management Information Circular |
| C 7 | Report to the Governor in Council – Status of Competition in Canadian Telecommunications Market, November 2003 |
| C 8 | Greenhill & Co. LLC, Reorganization Equity Valuation |
| C 9 | Rebuttal Statement of MTS Allstream Inc. |
| C 10 | BCRI Valuation of Communication Network Infrastructure in Alberta Canada, October 2000 |
| C 11 | Submission of MTS Allstream Inc. with respect to the Minister's Guidelines |
| C 12 | Brief of Argument of MTS Allstream Inc. in response to the Minister's application to strike out the complaint |

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| | |
|---------|-------------------------------------------------------------------------------------|
| C 13 | Interpretive Guide to Appendix V of the consolidation of 2003 Minister's Guidelines |
| R 1 | Respondent's Argument Re: Intervenor Validity |
| R 2 | Respondent's Volume of Authorities |
| R 3 | Respondent's Augment Re: Complaint's New Issue |
| R 4 | Respondent's Authorities Re: Complainant's New Issue |
| R 5 | Respondent's Rebuttal |
| R 6 | Complaint History |
| R 7 | Respondent's Argument |
| R 8 | Respondent's Volume of Authorities |
| R 9 | Respondent's Volume of Legislation |
| R 10 | Respondent's Volume of Documents |
| R 11 | Submission of Stephen L. Barreca |
| R 12 | Report of Dan Driscoll |
| R 13 | Submission of Randy Popik |
| R 14 | Submission of Brain S. Gettel |
| R 15 | Bell Canada Enterprises 2004 Annual Report |
| R 16(a) | Extract from Alberta Municipal Affairs Web Page |
| R 16(b) | Appendix II, 2003 Alberta Linear Property Assessment Minister's Guidelines |
| R 16(c) | Appendix II, 2004 Alberta Linear Property Assessment Minister's Guidelines |
| R 17(a) | Invoice, Alberta Queen's Printer |
| R 17(b) | Appendix I, 2004 Alberta Farm Land Assessment Minister's Guidelines |
| R 17(c) | Appendix II, 2004 Alberta Linear Property Assessment Minister's Guidelines |
| R 17(d) | Appendix III, 2004 Alberta Machinery and Equipment Assessment Minister's Guidelines |
| R 17(e) | Appendix IV, 2004 Alberta Railway Property Assessment Minister's Guidelines |
| R 18(a) | Ministerial Order No. L:153/03 |
| R 18(b) | Ministerial Order No. L:004/04 |
| R 18(c) | Ministerial Order No. L:010/05 |
| I 1 | Notice of Intervention of the City of Calgary |
| I 2 | Submission of the City of Calgary |
| I 3 | Rebuttal Submission of the City of Calgary |
| I 4 | Brief of the Intervenor, the City of Calgary |
| I 5 | Notice of Intervention, The City of Edmonton |
| I 6 | City of Edmonton reply to City of Calgary submission dated May 17, 2005 |

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APPENDIX “C”

DOCUMENTS RECEIVED FOLLOWING THE HEARING AND CONSIDERED BY THE MGB

ITEM

1. Submission of MTS Allstream Inc.
2. Respondent’s Evidence Summary and Argument
3. Submission of MTS Allstream Inc. in conjunction with section 497 of the Municipal Government Act
4. Respondent’s Argument Re: 497 Application
5. Respondent’s Volume of Authorities Re: 497 Application
6. Submission of Intervention – City of Edmonton
7. Submission of the City of Calgary
8. Letter addressed to the MGB, dated March 29, 2006, from the Respondent advising of a recent decision of the Supreme Court of Canada in ATCO Gas & Pipelines Ltd. v. Alberta (Energy & Utilities Board), 2002 SCC 4
9. Letter addressed to the MGB, dated April 18, 2006, from the Complainant respecting “Late Submission of the Minister dated March 29, 2006”
10. Response of MTS Allstream to the “Late Submission”
11. Respondent’s Rebuttal

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ATTACHMENT “D”

**2004 AND 2005 (TAX YEAR) LINEAR PROPERTY ASSESSMENT COMPLAINTS
MTS ALLSTREAM INC.**

List of 2004 tax year complaints

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|---------------------------|---------------------------------------|-----------------------------|-------------------------------|
| 20281 | 3 | 2165366 | \$79,410 |
| 20281 | 31 | 2165369 | \$16,070 |
| 20281 | 40 | 2165370 | \$16,030 |
| 20281 | 46 | 2164761 | \$5,420 |
| 20281 | 46 | 2164762 | \$23,620 |
| 20281 | 46 | 2164763 | \$7,380 |
| 20281 | 46 | 2164764 | \$64,400 |
| 20281 | 46 | 2164765 | \$820 |
| 20281 | 46 | 2164767 | \$59,050 |
| 20281 | 46 | 2164768 | \$39,720 |
| 20281 | 46 | 2164769 | \$7,150 |
| 20281 | 46 | 2164790 | \$41,540 |
| 20281 | 46 | 2164791 | \$26,050 |
| 20281 | 46 | 2164792 | \$369,710 |
| 20281 | 46 | 2164793 | \$3,490 |
| 20281 | 46 | 2164794 | \$40,040 |
| 20281 | 46 | 2164795 | \$11,880 |
| 20281 | 46 | 2164796 | \$4,850 |
| 20281 | 46 | 2164798 | \$39,800 |
| 20281 | 46 | 2164799 | \$5,720 |
| 20281 | 46 | 2164800 | \$35,240 |
| 20281 | 46 | 2164801 | \$79,060 |
| 20281 | 46 | 2164802 | \$5,370 |
| 20281 | 46 | 2164803 | \$121,620 |
| 20281 | 46 | 2164804 | \$3,270 |
| 20281 | 46 | 2164805 | \$12,660 |
| 20281 | 46 | 2164806 | \$465,990 |
| 20281 | 46 | 2164807 | \$7,320 |
| 20281 | 46 | 2164808 | \$4,010 |
| 20281 | 46 | 2164809 | \$470 |
| 20281 | 46 | 2164810 | \$3,400 |
| 20281 | 46 | 2164811 | \$27,730 |
| 20281 | 46 | 2164812 | \$2,590 |
| 20281 | 46 | 2164813 | \$25,370 |
| 20281 | 46 | 2164814 | \$44,020 |
| 20281 | 46 | 2164815 | \$1,650 |
| 20281 | 46 | 2164816 | \$25,480 |
| 20281 | 46 | 2164817 | \$260 |
| 20281 | 46 | 2164818 | \$1,560 |
| 20281 | 46 | 2164819 | \$14,540 |
| 20281 | 46 | 2164820 | \$8,860 |
| 20281 | 46 | 2164821 | \$48,180 |
| 20281 | 46 | 2164823 | \$1,400 |
| 20281 | 46 | 2164824 | \$79,580 |
| 20281 | 46 | 2164825 | \$278,740 |

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|---------------------------|---------------------------------------|-----------------------------|-------------------------------|
| 20281 | 46 | 2164826 | \$3,340 |
| 20281 | 46 | 2164827 | \$430 |
| 20281 | 46 | 2164828 | \$9,250 |
| 20281 | 46 | 2164829 | \$7,310 |
| 20281 | 46 | 2164830 | \$8,030 |
| 20281 | 46 | 2164831 | \$80,370 |
| 20281 | 46 | 2164832 | \$26,990 |
| 20281 | 46 | 2164833 | \$14,480 |
| 20281 | 46 | 2164834 | \$76,960 |
| 20281 | 46 | 2164835 | \$47,340 |
| 20281 | 46 | 2164836 | \$34,690 |
| 20281 | 46 | 2164837 | \$19,690 |
| 20281 | 46 | 2164839 | \$59,260 |
| 20281 | 46 | 2164842 | \$1,378,430 |
| 20281 | 46 | 2164843 | \$4,529,540 |
| 20281 | 46 | 2164844 | \$772,270 |
| 20281 | 46 | 2164845 | \$3,254,570 |
| 20281 | 46 | 2164846 | \$1,087,820 |
| 20281 | 46 | 2164847 | \$1,213,940 |
| 20281 | 46 | 2164848 | \$3,560 |
| 20281 | 46 | 2164850 | \$10,590 |
| 20281 | 46 | 2164851 | \$6,820 |
| 20281 | 46 | 2164852 | \$6,660 |
| 20281 | 46 | 2164853 | \$114,250 |
| 20281 | 46 | 2164854 | \$18,260 |
| 20281 | 46 | 2164856 | \$16,610 |
| 20281 | 46 | 2164857 | \$2,660 |
| 20281 | 46 | 2164859 | \$8,700 |
| 20281 | 46 | 2164860 | \$42,720 |
| 20281 | 46 | 2164861 | \$8,340 |
| 20281 | 46 | 2164862 | \$23,170 |
| 20281 | 46 | 2164863 | \$1,680 |
| 20281 | 46 | 2164864 | \$16,960 |
| 20281 | 46 | 2164866 | \$143,360 |
| 20281 | 46 | 2164867 | \$3,580 |
| 20281 | 46 | 2164868 | \$57,940 |
| 20281 | 46 | 2164869 | \$57,940 |
| 20281 | 46 | 2164870 | \$57,940 |
| 20281 | 46 | 2164871 | \$57,940 |
| 20281 | 46 | 2164872 | \$57,940 |
| 20281 | 46 | 2164873 | \$57,940 |
| 20281 | 46 | 2164874 | \$57,940 |
| 20281 | 46 | 2164875 | \$57,940 |
| 20281 | 46 | 2164876 | \$57,940 |
| 20281 | 46 | 2164877 | \$57,940 |

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| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|---------------------------|---------------------------------------|-----------------------------|-------------------------------|
| 20281 | 46 | 2164878 | \$57,940 |
| 20281 | 46 | 2164879 | \$57,940 |
| 20281 | 46 | 2164880 | \$57,940 |
| 20281 | 46 | 2164881 | \$57,940 |
| 20281 | 46 | 2164882 | \$57,940 |
| 20281 | 46 | 2164883 | \$57,940 |
| 20281 | 46 | 2164884 | \$57,940 |
| 20281 | 46 | 2164896 | \$57,940 |
| 20281 | 46 | 2164897 | \$57,940 |
| 20281 | 46 | 2164898 | \$57,940 |
| 20281 | 46 | 2164899 | \$57,940 |
| 20281 | 46 | 2164900 | \$57,940 |
| 20281 | 46 | 2164901 | \$57,940 |
| 20281 | 46 | 2164902 | \$57,940 |
| 20281 | 46 | 2164903 | \$57,940 |
| 20281 | 46 | 2164904 | \$57,940 |
| 20281 | 46 | 2164905 | \$57,940 |
| 20281 | 46 | 2164906 | \$57,940 |
| 20281 | 46 | 2164907 | \$57,940 |
| 20281 | 46 | 2164908 | \$57,940 |
| 20281 | 46 | 2164909 | \$57,940 |
| 20281 | 46 | 2164910 | \$57,940 |
| 20281 | 46 | 2164911 | \$57,940 |
| 20281 | 46 | 2164912 | \$57,940 |
| 20281 | 46 | 2164913 | \$57,940 |
| 20281 | 46 | 2164914 | \$57,940 |
| 20281 | 46 | 2164915 | \$57,940 |
| 20281 | 46 | 2164916 | \$57,940 |
| 20281 | 46 | 2164917 | \$57,940 |
| 20281 | 46 | 2164918 | \$57,940 |
| 20281 | 46 | 2164919 | \$57,940 |
| 20281 | 46 | 2164920 | \$57,940 |
| 20281 | 46 | 2164921 | \$57,940 |
| 20281 | 46 | 2164922 | \$57,940 |
| 20281 | 46 | 2164923 | \$57,940 |
| 20281 | 46 | 2164924 | \$57,940 |
| 20281 | 46 | 2164925 | \$57,940 |
| 20281 | 46 | 2164926 | \$57,940 |
| 20281 | 46 | 2164927 | \$57,940 |
| 20281 | 46 | 2164928 | \$57,940 |
| 20281 | 46 | 2164929 | \$57,940 |
| 20281 | 46 | 2164930 | \$57,940 |
| 20281 | 46 | 2164931 | \$57,940 |
| 20281 | 46 | 2164932 | \$57,940 |
| 20281 | 46 | 2164933 | \$57,940 |
| 20281 | 46 | 2164934 | \$57,940 |
| 20281 | 46 | 2164935 | \$57,940 |
| 20281 | 46 | 2164936 | \$57,940 |
| 20281 | 46 | 2164937 | \$57,940 |
| 20281 | 46 | 2164938 | \$57,940 |
| 20281 | 46 | 2164939 | \$57,940 |
| 20281 | 46 | 2164940 | \$57,940 |
| 20281 | 46 | 2164941 | \$57,940 |
| 20281 | 46 | 2164942 | \$57,940 |

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|---------------------------|---------------------------------------|-----------------------------|-------------------------------|
| 20281 | 46 | 2164943 | \$57,940 |
| 20281 | 46 | 2164944 | \$57,940 |
| 20281 | 46 | 2164945 | \$57,940 |
| 20281 | 46 | 2164946 | \$57,940 |
| 20281 | 46 | 2164947 | \$57,940 |
| 20281 | 46 | 2164948 | \$57,940 |
| 20281 | 46 | 2164949 | \$57,940 |
| 20281 | 46 | 2164950 | \$57,940 |
| 20281 | 46 | 2164951 | \$57,940 |
| 20281 | 46 | 2164952 | \$57,940 |
| 20281 | 46 | 2164953 | \$57,940 |
| 20281 | 46 | 2164968 | \$57,940 |
| 20281 | 46 | 2164969 | \$57,940 |
| 20281 | 46 | 2164970 | \$57,940 |
| 20281 | 46 | 2164971 | \$57,940 |
| 20281 | 46 | 2164972 | \$57,940 |
| 20281 | 46 | 2164973 | \$57,940 |
| 20281 | 46 | 2164974 | \$57,940 |
| 20281 | 46 | 2164975 | \$57,940 |
| 20281 | 46 | 2164976 | \$57,940 |
| 20281 | 46 | 2164977 | \$57,940 |
| 20281 | 46 | 2164978 | \$57,940 |
| 20281 | 46 | 2164979 | \$57,940 |
| 20281 | 46 | 2164980 | \$57,940 |
| 20281 | 46 | 2164981 | \$57,940 |
| 20281 | 46 | 2165318 | \$6,190 |
| 20281 | 46 | 2165319 | \$3,880 |
| 20281 | 46 | 2165325 | \$2,450 |
| 20281 | 46 | 2165326 | \$6,190 |
| 20281 | 46 | 2165351 | \$103,070 |
| 20281 | 46 | 2165353 | \$4,330 |
| 20281 | 46 | 2165354 | \$3,190 |
| 20281 | 46 | 2165356 | \$307,550 |
| 20281 | 46 | 2165357 | \$98,670 |
| 20281 | 46 | 2165359 | \$70,650 |
| 20281 | 46 | 2165360 | \$830 |
| 20281 | 46 | 2165361 | \$56,600 |
| 20281 | 46 | 2165362 | \$94,270 |
| 20281 | 46 | 2165363 | \$32,260 |
| 20281 | 46 | 2165364 | \$2,080 |
| 20281 | 46 | 2165365 | \$10,440 |
| 20281 | 52 | 2164771 | \$63,570 |
| 20281 | 52 | 2164783 | \$221,080 |
| 20281 | 52 | 2164784 | \$221,080 |
| 20281 | 52 | 2164785 | \$221,080 |
| 20281 | 53 | 2164786 | \$166,900 |
| 20281 | 56 | 2164787 | \$30,600 |
| 20281 | 65 | 2164732 | \$25,530 |
| 20281 | 79 | 2164734 | \$39,340 |
| 20281 | 88 | 2164735 | \$24,770 |
| 20281 | 98 | 2164315 | \$46,860 |
| 20281 | 98 | 2164316 | \$23,910 |
| 20281 | 98 | 2164317 | \$290 |
| 20281 | 98 | 2164318 | \$10,800 |

BOARD ORDER: MGB 094/06

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 98 | 2164319 | \$2,900 |
| 20281 | 98 | 2164320 | \$5,660 |
| 20281 | 98 | 2164321 | \$60,240 |
| 20281 | 98 | 2164322 | \$14,900 |
| 20281 | 98 | 2164323 | \$57,020 |
| 20281 | 98 | 2164324 | \$59,190 |
| 20281 | 98 | 2164325 | \$5,500 |
| 20281 | 98 | 2164326 | \$2,850 |
| 20281 | 98 | 2164327 | \$16,800 |
| 20281 | 98 | 2164328 | \$6,250 |
| 20281 | 98 | 2164329 | \$54,390 |
| 20281 | 98 | 2164343 | \$5,730 |
| 20281 | 98 | 2164344 | \$20,310 |
| 20281 | 98 | 2164345 | \$6,960 |
| 20281 | 98 | 2164346 | \$1,010 |
| 20281 | 98 | 2164347 | \$388,440 |
| 20281 | 98 | 2164348 | \$13,580 |
| 20281 | 98 | 2164349 | \$136,120 |
| 20281 | 98 | 2164350 | \$2,350 |
| 20281 | 98 | 2164351 | \$19,690 |
| 20281 | 98 | 2164352 | \$111,540 |
| 20281 | 98 | 2164354 | \$4,670 |
| 20281 | 98 | 2164355 | \$36,210 |
| 20281 | 98 | 2164356 | \$18,450 |
| 20281 | 98 | 2164357 | \$13,820 |
| 20281 | 98 | 2164358 | \$9,290 |
| 20281 | 98 | 2164359 | \$9,550 |
| 20281 | 98 | 2164360 | \$88,720 |
| 20281 | 98 | 2164361 | \$1,400 |
| 20281 | 98 | 2164363 | \$8,230 |
| 20281 | 98 | 2164364 | \$3,030 |
| 20281 | 98 | 2164365 | \$8,310 |
| 20281 | 98 | 2164366 | \$94,620 |
| 20281 | 98 | 2164367 | \$44,170 |
| 20281 | 98 | 2164368 | \$57,940 |
| 20281 | 98 | 2164369 | \$57,940 |
| 20281 | 98 | 2164370 | \$57,940 |
| 20281 | 98 | 2164371 | \$57,940 |
| 20281 | 98 | 2164372 | \$57,940 |
| 20281 | 98 | 2164373 | \$57,940 |
| 20281 | 98 | 2164374 | \$57,940 |
| 20281 | 98 | 2164375 | \$57,940 |
| 20281 | 98 | 2164380 | \$1,172,950 |
| 20281 | 98 | 2164381 | \$2,407,030 |
| 20281 | 98 | 2164382 | \$928,060 |
| 20281 | 98 | 2164383 | \$2,333,440 |
| 20281 | 98 | 2164384 | \$277,140 |
| 20281 | 98 | 2164385 | \$165,860 |
| 20281 | 98 | 2164386 | \$9,260 |
| 20281 | 98 | 2164387 | \$62,520 |
| 20281 | 98 | 2164388 | \$2,780 |
| 20281 | 98 | 2164389 | \$130 |
| 20281 | 98 | 2164390 | \$4,100 |
| 20281 | 98 | 2164391 | \$58,210 |

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 98 | 2164392 | \$280 |
| 20281 | 98 | 2164393 | \$7,450 |
| 20281 | 98 | 2164394 | \$47,940 |
| 20281 | 98 | 2164395 | \$57,940 |
| 20281 | 98 | 2164396 | \$57,940 |
| 20281 | 98 | 2164397 | \$57,940 |
| 20281 | 98 | 2164398 | \$57,940 |
| 20281 | 98 | 2164399 | \$57,940 |
| 20281 | 98 | 2164400 | \$57,940 |
| 20281 | 98 | 2164401 | \$57,940 |
| 20281 | 98 | 2164402 | \$57,940 |
| 20281 | 98 | 2164403 | \$57,940 |
| 20281 | 98 | 2164404 | \$57,940 |
| 20281 | 98 | 2164405 | \$57,940 |
| 20281 | 98 | 2164406 | \$57,940 |
| 20281 | 98 | 2164407 | \$57,940 |
| 20281 | 98 | 2164408 | \$57,940 |
| 20281 | 98 | 2164409 | \$57,940 |
| 20281 | 98 | 2164410 | \$57,940 |
| 20281 | 98 | 2164411 | \$57,940 |
| 20281 | 98 | 2164412 | \$57,940 |
| 20281 | 98 | 2164413 | \$57,940 |
| 20281 | 98 | 2164414 | \$57,940 |
| 20281 | 98 | 2164415 | \$57,940 |
| 20281 | 98 | 2164416 | \$57,940 |
| 20281 | 98 | 2164417 | \$57,940 |
| 20281 | 98 | 2164418 | \$57,940 |
| 20281 | 98 | 2164419 | \$57,940 |
| 20281 | 98 | 2164420 | \$57,940 |
| 20281 | 98 | 2164421 | \$57,940 |
| 20281 | 98 | 2164422 | \$57,940 |
| 20281 | 98 | 2164432 | \$57,940 |
| 20281 | 98 | 2164433 | \$57,940 |
| 20281 | 98 | 2164434 | \$57,940 |
| 20281 | 98 | 2164435 | \$57,940 |
| 20281 | 98 | 2164436 | \$57,940 |
| 20281 | 98 | 2164437 | \$57,940 |
| 20281 | 98 | 2164438 | \$57,940 |
| 20281 | 98 | 2164439 | \$57,940 |
| 20281 | 98 | 2164440 | \$57,940 |
| 20281 | 98 | 2164441 | \$57,940 |
| 20281 | 98 | 2164442 | \$57,940 |
| 20281 | 98 | 2164443 | \$57,940 |
| 20281 | 98 | 2164444 | \$57,940 |
| 20281 | 98 | 2164445 | \$57,940 |
| 20281 | 98 | 2164446 | \$57,940 |
| 20281 | 98 | 2164447 | \$57,940 |
| 20281 | 98 | 2164448 | \$57,940 |
| 20281 | 98 | 2164449 | \$57,940 |
| 20281 | 98 | 2164450 | \$57,940 |
| 20281 | 98 | 2164451 | \$57,940 |
| 20281 | 98 | 2164742 | \$31,700 |
| 20281 | 98 | 2164744 | \$5,670 |
| 20281 | 98 | 2164745 | \$18,880 |

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| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 98 | 2164751 | \$228,970 |
| 20281 | 100 | 2164330 | \$43,660 |
| 20281 | 111 | 2164339 | \$505,060 |
| 20281 | 115 | 2164340 | \$41,330 |
| 20281 | 148 | 2164341 | \$58,070 |
| 20281 | 151 | 2164342 | \$66,030 |
| 20281 | 167 | 2164307 | \$74,530 |
| 20281 | 167 | 2164308 | \$26,670 |
| 20281 | 180 | 2164314 | \$58,280 |
| 20281 | 194 | 2164264 | \$56,250 |
| 20281 | 195 | 2164265 | \$318,210 |
| 20281 | 200 | 2164266 | \$72,320 |
| 20281 | 201 | 2164267 | \$241,870 |
| 20281 | 203 | 2164228 | \$252,930 |
| 20281 | 203 | 2164268 | \$111,570 |
| 20281 | 203 | 2164283 | \$3,590 |
| 20281 | 203 | 2164284 | \$50 |
| 20281 | 203 | 2164285 | \$153,460 |
| 20281 | 204 | 2164230 | \$117,840 |
| 20281 | 211 | 2164231 | \$32,320 |
| 20281 | 217 | 2164238 | \$519,130 |
| 20281 | 219 | 2164239 | \$16,230 |
| 20281 | 226 | 2164240 | \$393,410 |
| 20281 | 232 | 2164241 | \$26,400 |
| 20281 | 238 | 2164244 | \$73,910 |
| 20281 | 239 | 2164245 | \$32,060 |
| 20281 | 245 | 2164207 | \$22,150 |
| 20281 | 245 | 2164208 | \$32,940 |
| 20281 | 245 | 2164246 | \$49,830 |
| 20281 | 245 | 2164247 | \$101,960 |
| 20281 | 245 | 2164248 | \$136,450 |

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 248 | 2164209 | \$14,570 |
| 20281 | 254 | 2164210 | \$52,230 |
| 20281 | 261 | 2164211 | \$32,320 |
| 20281 | 262 | 2164222 | \$80 |
| 20281 | 263 | 2164224 | \$64,910 |
| 20281 | 263 | 2164225 | \$364,260 |
| 20281 | 291 | 2164173 | \$129,660 |
| 20281 | 291 | 2164174 | \$25,980 |
| 20281 | 291 | 2164182 | \$24,170 |
| 20281 | 300 | 2164183 | \$31,790 |
| 20281 | 301 | 2164184 | \$25,980 |
| 20281 | 335 | 2164141 | \$86,660 |
| 20281 | 335 | 2164142 | \$48,110 |
| 20281 | 340 | 2164145 | \$370,850 |
| 20281 | 347 | 2164146 | \$48,210 |
| 20281 | 348 | 2164154 | \$241,060 |
| 20281 | 353 | 2164159 | \$316,750 |
| 20281 | 353 | 2164160 | \$843,680 |
| 20281 | 364 | 2164161 | \$10,700 |
| 20281 | 418 | 2164166 | \$100,300 |
| 20281 | 418 | 2164167 | \$121,580 |
| 20281 | 482 | 2164129 | \$150,660 |
| 20281 | 482 | 2164130 | \$149,800 |
| 20281 | 482 | 2164131 | \$136,980 |
| 20281 | 482 | 2164132 | \$98,440 |
| 20281 | 482 | 2164133 | \$80,540 |
| 20281 | 482 | 2164134 | \$157,500 |
| 20281 | 482 | 2164135 | \$36,320 |
| 20281 | 482 | 2164136 | \$30,810 |

List of 2005 tax year complaints

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 3 | 2165366 | 80,600 |
| 20281 | 31 | 2165369 | 16,310 |
| 20281 | 40 | 2165370 | 16,270 |
| 20281 | 46 | 2164761 | 5,510 |
| 20281 | 46 | 2164762 | 23,970 |
| 20281 | 46 | 2164763 | 7,490 |
| 20281 | 46 | 2164764 | 65,360 |
| 20281 | 46 | 2164765 | 830 |
| 20281 | 46 | 2164767 | 59,930 |
| 20281 | 46 | 2164768 | 40,320 |
| 20281 | 46 | 2164769 | 7,260 |
| 20281 | 46 | 2164790 | 42,160 |
| 20281 | 46 | 2164791 | 26,440 |
| 20281 | 46 | 2164792 | 375,250 |
| 20281 | 46 | 2164793 | 3,540 |
| 20281 | 46 | 2164794 | 40,650 |
| 20281 | 46 | 2164795 | 12,060 |

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 46 | 2164796 | 4,930 |
| 20281 | 46 | 2164798 | 40,400 |
| 20281 | 46 | 2164799 | 5,800 |
| 20281 | 46 | 2164800 | 35,770 |
| 20281 | 46 | 2164801 | 80,250 |
| 20281 | 46 | 2164802 | 5,450 |
| 20281 | 46 | 2164803 | 123,450 |
| 20281 | 46 | 2164804 | 3,320 |
| 20281 | 46 | 2164805 | 12,850 |
| 20281 | 46 | 2164806 | 472,980 |
| 20281 | 46 | 2164807 | 7,430 |
| 20281 | 46 | 2164808 | 4,070 |
| 20281 | 46 | 2164809 | 470 |
| 20281 | 46 | 2164810 | 3,450 |
| 20281 | 46 | 2164811 | 28,140 |
| 20281 | 46 | 2164812 | 2,630 |
| 20281 | 46 | 2164813 | 25,750 |

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| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 46 | 2164814 | 44,680 |
| 20281 | 46 | 2164815 | 1,670 |
| 20281 | 46 | 2164816 | 25,860 |
| 20281 | 46 | 2164817 | 260 |
| 20281 | 46 | 2164818 | 1,580 |
| 20281 | 46 | 2164819 | 14,750 |
| 20281 | 46 | 2164820 | 8,990 |
| 20281 | 46 | 2164821 | 48,900 |
| 20281 | 46 | 2164823 | 1,420 |
| 20281 | 46 | 2164824 | 80,770 |
| 20281 | 46 | 2164825 | 282,920 |
| 20281 | 46 | 2164826 | 3,390 |
| 20281 | 46 | 2164827 | 430 |
| 20281 | 46 | 2164828 | 9,380 |
| 20281 | 46 | 2164829 | 7,420 |
| 20281 | 46 | 2164830 | 8,150 |
| 20281 | 46 | 2164831 | 81,580 |
| 20281 | 46 | 2164832 | 27,390 |
| 20281 | 46 | 2164833 | 14,690 |
| 20281 | 46 | 2164834 | 78,120 |
| 20281 | 46 | 2164835 | 48,050 |
| 20281 | 46 | 2164836 | 35,210 |
| 20281 | 46 | 2164837 | 19,980 |
| 20281 | 46 | 2164839 | 60,150 |
| 20281 | 46 | 2164842 | 1,399,110 |
| 20281 | 46 | 2164843 | 4,597,480 |
| 20281 | 46 | 2164844 | 783,850 |
| 20281 | 46 | 2164845 | 3,303,390 |
| 20281 | 46 | 2164846 | 1,104,140 |
| 20281 | 46 | 2164847 | 1,232,150 |
| 20281 | 46 | 2164848 | 3,620 |
| 20281 | 46 | 2164850 | 10,750 |
| 20281 | 46 | 2164851 | 6,920 |
| 20281 | 46 | 2164852 | 6,760 |
| 20281 | 46 | 2164853 | 115,960 |
| 20281 | 46 | 2164854 | 18,530 |
| 20281 | 46 | 2164856 | 16,860 |
| 20281 | 46 | 2164857 | 2,700 |
| 20281 | 46 | 2164859 | 8,830 |
| 20281 | 46 | 2164860 | 43,360 |
| 20281 | 46 | 2164861 | 8,470 |
| 20281 | 46 | 2164862 | 23,510 |
| 20281 | 46 | 2164863 | 1,700 |
| 20281 | 46 | 2164864 | 17,220 |
| 20281 | 46 | 2164866 | 145,510 |
| 20281 | 46 | 2164867 | 3,630 |
| 20281 | 46 | 2164868 | 58,810 |
| 20281 | 46 | 2164869 | 58,810 |
| 20281 | 46 | 2164870 | 58,810 |
| 20281 | 46 | 2164871 | 58,810 |
| 20281 | 46 | 2164872 | 58,810 |
| 20281 | 46 | 2164873 | 58,810 |
| 20281 | 46 | 2164874 | 58,810 |
| 20281 | 46 | 2164875 | 58,810 |

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 46 | 2164876 | 58,810 |
| 20281 | 46 | 2164877 | 58,810 |
| 20281 | 46 | 2164878 | 58,810 |
| 20281 | 46 | 2164879 | 58,810 |
| 20281 | 46 | 2164880 | 58,810 |
| 20281 | 46 | 2164881 | 58,810 |
| 20281 | 46 | 2164882 | 58,810 |
| 20281 | 46 | 2164883 | 58,810 |
| 20281 | 46 | 2164884 | 58,810 |
| 20281 | 46 | 2164896 | 58,810 |
| 20281 | 46 | 2164897 | 58,810 |
| 20281 | 46 | 2164898 | 58,810 |
| 20281 | 46 | 2164899 | 58,810 |
| 20281 | 46 | 2164900 | 58,810 |
| 20281 | 46 | 2164901 | 58,810 |
| 20281 | 46 | 2164902 | 58,810 |
| 20281 | 46 | 2164903 | 58,810 |
| 20281 | 46 | 2164904 | 58,810 |
| 20281 | 46 | 2164905 | 58,810 |
| 20281 | 46 | 2164906 | 58,810 |
| 20281 | 46 | 2164907 | 58,810 |
| 20281 | 46 | 2164908 | 58,810 |
| 20281 | 46 | 2164909 | 58,810 |
| 20281 | 46 | 2164910 | 58,810 |
| 20281 | 46 | 2164911 | 58,810 |
| 20281 | 46 | 2164912 | 58,810 |
| 20281 | 46 | 2164913 | 58,810 |
| 20281 | 46 | 2164914 | 58,810 |
| 20281 | 46 | 2164915 | 58,810 |
| 20281 | 46 | 2164916 | 58,810 |
| 20281 | 46 | 2164917 | 58,810 |
| 20281 | 46 | 2164918 | 58,810 |
| 20281 | 46 | 2164919 | 58,810 |
| 20281 | 46 | 2164920 | 58,810 |
| 20281 | 46 | 2164921 | 58,810 |
| 20281 | 46 | 2164922 | 58,810 |
| 20281 | 46 | 2164923 | 58,810 |
| 20281 | 46 | 2164924 | 58,810 |
| 20281 | 46 | 2164925 | 58,810 |
| 20281 | 46 | 2164926 | 58,810 |
| 20281 | 46 | 2164927 | 58,810 |
| 20281 | 46 | 2164928 | 58,810 |
| 20281 | 46 | 2164929 | 58,810 |
| 20281 | 46 | 2164930 | 58,810 |
| 20281 | 46 | 2164931 | 58,810 |
| 20281 | 46 | 2164932 | 58,810 |
| 20281 | 46 | 2164933 | 58,810 |
| 20281 | 46 | 2164934 | 58,810 |
| 20281 | 46 | 2164935 | 58,810 |
| 20281 | 46 | 2164936 | 58,810 |
| 20281 | 46 | 2164937 | 58,810 |
| 20281 | 46 | 2164938 | 58,810 |
| 20281 | 46 | 2164939 | 58,810 |
| 20281 | 46 | 2164940 | 58,810 |

BOARD ORDER: MGB 094/06

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 46 | 2164941 | 58,810 |
| 20281 | 46 | 2164942 | 58,810 |
| 20281 | 46 | 2164943 | 58,810 |
| 20281 | 46 | 2164944 | 58,810 |
| 20281 | 46 | 2164945 | 58,810 |
| 20281 | 46 | 2164946 | 58,810 |
| 20281 | 46 | 2164947 | 58,810 |
| 20281 | 46 | 2164948 | 58,810 |
| 20281 | 46 | 2164949 | 58,810 |
| 20281 | 46 | 2164950 | 58,810 |
| 20281 | 46 | 2164951 | 58,810 |
| 20281 | 46 | 2164952 | 58,810 |
| 20281 | 46 | 2164953 | 58,810 |
| 20281 | 46 | 2164968 | 58,810 |
| 20281 | 46 | 2164969 | 58,810 |
| 20281 | 46 | 2164970 | 58,810 |
| 20281 | 46 | 2164971 | 58,810 |
| 20281 | 46 | 2164972 | 58,810 |
| 20281 | 46 | 2164973 | 58,810 |
| 20281 | 46 | 2164974 | 58,810 |
| 20281 | 46 | 2164975 | 58,810 |
| 20281 | 46 | 2164976 | 58,810 |
| 20281 | 46 | 2164977 | 58,810 |
| 20281 | 46 | 2164978 | 58,810 |
| 20281 | 46 | 2164979 | 58,810 |
| 20281 | 46 | 2164980 | 58,810 |
| 20281 | 46 | 2164981 | 58,810 |
| 20281 | 46 | 2165318 | 6,280 |
| 20281 | 46 | 2165319 | 3,940 |
| 20281 | 46 | 2165325 | 2,490 |
| 20281 | 46 | 2165326 | 6,280 |
| 20281 | 46 | 2165351 | 104,610 |
| 20281 | 46 | 2165353 | 4,400 |
| 20281 | 46 | 2165354 | 3,240 |
| 20281 | 46 | 2165356 | 312,160 |
| 20281 | 46 | 2165357 | 100,150 |
| 20281 | 46 | 2165359 | 71,710 |
| 20281 | 46 | 2165360 | 840 |
| 20281 | 46 | 2165361 | 57,450 |
| 20281 | 46 | 2165362 | 95,680 |
| 20281 | 46 | 2165363 | 32,750 |
| 20281 | 46 | 2165364 | 2,110 |
| 20281 | 46 | 2165365 | 10,600 |
| 20281 | 52 | 2164771 | 64,530 |
| 20281 | 52 | 2164783 | 224,390 |
| 20281 | 52 | 2164784 | 224,390 |
| 20281 | 52 | 2164785 | 224,390 |
| 20281 | 53 | 2164786 | 169,400 |
| 20281 | 56 | 2164787 | 31,060 |
| 20281 | 65 | 2164732 | 25,920 |
| 20281 | 79 | 2164734 | 39,930 |
| 20281 | 88 | 2164735 | 25,140 |
| 20281 | 98 | 2164315 | 47,570 |
| 20281 | 98 | 2164316 | 24,260 |

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 98 | 2164317 | 300 |
| 20281 | 98 | 2164318 | 10,960 |
| 20281 | 98 | 2164319 | 2,940 |
| 20281 | 98 | 2164320 | 5,750 |
| 20281 | 98 | 2164321 | 61,140 |
| 20281 | 98 | 2164322 | 15,130 |
| 20281 | 98 | 2164323 | 57,880 |
| 20281 | 98 | 2164324 | 60,080 |
| 20281 | 98 | 2164325 | 5,580 |
| 20281 | 98 | 2164326 | 2,900 |
| 20281 | 98 | 2164327 | 17,050 |
| 20281 | 98 | 2164328 | 6,340 |
| 20281 | 98 | 2164329 | 55,200 |
| 20281 | 98 | 2164343 | 5,810 |
| 20281 | 98 | 2164344 | 20,610 |
| 20281 | 98 | 2164345 | 7,070 |
| 20281 | 98 | 2164346 | 1,020 |
| 20281 | 98 | 2164347 | 394,260 |
| 20281 | 98 | 2164348 | 13,780 |
| 20281 | 98 | 2164349 | 138,160 |
| 20281 | 98 | 2164350 | 2,380 |
| 20281 | 98 | 2164351 | 19,980 |
| 20281 | 98 | 2164352 | 113,220 |
| 20281 | 98 | 2164354 | 4,740 |
| 20281 | 98 | 2164355 | 36,750 |
| 20281 | 98 | 2164356 | 18,720 |
| 20281 | 98 | 2164357 | 14,030 |
| 20281 | 98 | 2164358 | 9,430 |
| 20281 | 98 | 2164359 | 9,690 |
| 20281 | 98 | 2164360 | 90,050 |
| 20281 | 98 | 2164361 | 1,420 |
| 20281 | 98 | 2164363 | 8,360 |
| 20281 | 98 | 2164364 | 3,080 |
| 20281 | 98 | 2164365 | 8,440 |
| 20281 | 98 | 2164366 | 96,040 |
| 20281 | 98 | 2164367 | 44,840 |
| 20281 | 98 | 2164368 | 58,810 |
| 20281 | 98 | 2164369 | 58,810 |
| 20281 | 98 | 2164370 | 58,810 |
| 20281 | 98 | 2164371 | 58,810 |
| 20281 | 98 | 2164372 | 58,810 |
| 20281 | 98 | 2164373 | 58,810 |
| 20281 | 98 | 2164374 | 58,810 |
| 20281 | 98 | 2164375 | 58,810 |
| 20281 | 98 | 2164380 | 1,190,540 |
| 20281 | 98 | 2164381 | 2,443,140 |
| 20281 | 98 | 2164382 | 941,980 |
| 20281 | 98 | 2164383 | 2,368,440 |
| 20281 | 98 | 2164384 | 281,290 |
| 20281 | 98 | 2164385 | 168,350 |
| 20281 | 98 | 2164387 | 63,450 |
| 20281 | 98 | 2164388 | 2,830 |
| 20281 | 98 | 2164389 | 130 |
| 20281 | 98 | 2164390 | 4,160 |

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| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 98 | 2164391 | 59,080 |
| 20281 | 98 | 2164392 | 280 |
| 20281 | 98 | 2164393 | 7,560 |
| 20281 | 98 | 2164394 | 48,660 |
| 20281 | 98 | 2164395 | 58,810 |
| 20281 | 98 | 2164396 | 58,810 |
| 20281 | 98 | 2164397 | 58,810 |
| 20281 | 98 | 2164398 | 58,810 |
| 20281 | 98 | 2164399 | 58,810 |
| 20281 | 98 | 2164400 | 58,810 |
| 20281 | 98 | 2164401 | 58,810 |
| 20281 | 98 | 2164402 | 58,810 |
| 20281 | 98 | 2164403 | 58,810 |
| 20281 | 98 | 2164404 | 58,810 |
| 20281 | 98 | 2164405 | 58,810 |
| 20281 | 98 | 2164406 | 58,810 |
| 20281 | 98 | 2164407 | 58,810 |
| 20281 | 98 | 2164408 | 58,810 |
| 20281 | 98 | 2164409 | 58,810 |
| 20281 | 98 | 2164410 | 58,810 |
| 20281 | 98 | 2164411 | 58,810 |
| 20281 | 98 | 2164412 | 58,810 |
| 20281 | 98 | 2164413 | 58,810 |
| 20281 | 98 | 2164414 | 58,810 |
| 20281 | 98 | 2164415 | 58,810 |
| 20281 | 98 | 2164416 | 58,810 |
| 20281 | 98 | 2164417 | 58,810 |
| 20281 | 98 | 2164418 | 58,810 |
| 20281 | 98 | 2164419 | 58,810 |
| 20281 | 98 | 2164420 | 58,810 |
| 20281 | 98 | 2164421 | 58,810 |
| 20281 | 98 | 2164422 | 58,810 |
| 20281 | 98 | 2164432 | 58,810 |
| 20281 | 98 | 2164433 | 58,810 |
| 20281 | 98 | 2164434 | 58,810 |
| 20281 | 98 | 2164435 | 58,810 |
| 20281 | 98 | 2164436 | 58,810 |
| 20281 | 98 | 2164437 | 58,810 |
| 20281 | 98 | 2164438 | 58,810 |
| 20281 | 98 | 2164439 | 58,810 |
| 20281 | 98 | 2164440 | 58,810 |
| 20281 | 98 | 2164441 | 58,810 |
| 20281 | 98 | 2164442 | 58,810 |
| 20281 | 98 | 2164443 | 58,810 |
| 20281 | 98 | 2164444 | 58,810 |
| 20281 | 98 | 2164445 | 58,810 |
| 20281 | 98 | 2164446 | 58,810 |
| 20281 | 98 | 2164447 | 58,810 |
| 20281 | 98 | 2164448 | 58,810 |
| 20281 | 98 | 2164449 | 58,810 |
| 20281 | 98 | 2164450 | 58,810 |
| 20281 | 98 | 2164451 | 58,810 |
| 20281 | 98 | 2164742 | 32,170 |
| 20281 | 98 | 2164744 | 5,750 |

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|-------------------|------------------------------|---------------------|-----------------------|
| 20281 | 98 | 2164745 | 19,160 |
| 20281 | 98 | 2164751 | 232,400 |
| 20281 | 100 | 2164330 | 44,320 |
| 20281 | 111 | 2164339 | 512,640 |
| 20281 | 115 | 2164340 | 41,950 |
| 20281 | 148 | 2164341 | 58,940 |
| 20281 | 151 | 2164342 | 67,020 |
| 20281 | 167 | 2164307 | 75,650 |
| 20281 | 167 | 2164308 | 27,070 |
| 20281 | 180 | 2164314 | 59,160 |
| 20281 | 194 | 2164264 | 57,090 |
| 20281 | 195 | 2164265 | 322,980 |
| 20281 | 200 | 2164266 | 73,400 |
| 20281 | 201 | 2164267 | 245,500 |
| 20281 | 203 | 2164228 | 256,730 |
| 20281 | 203 | 2164268 | 113,240 |
| 20281 | 203 | 2164283 | 3,640 |
| 20281 | 203 | 2164284 | 50 |
| 20281 | 203 | 2164285 | 155,770 |
| 20281 | 204 | 2164230 | 119,610 |
| 20281 | 211 | 2164231 | 32,800 |
| 20281 | 217 | 2164238 | 526,920 |
| 20281 | 219 | 2164239 | 16,470 |
| 20281 | 226 | 2164240 | 399,310 |
| 20281 | 232 | 2164241 | 26,790 |
| 20281 | 238 | 2164244 | 75,020 |
| 20281 | 239 | 2164245 | 32,540 |
| 20281 | 245 | 2164207 | 22,480 |
| 20281 | 245 | 2164208 | 33,430 |
| 20281 | 245 | 2164246 | 50,580 |
| 20281 | 245 | 2164247 | 103,490 |
| 20281 | 245 | 2164248 | 138,500 |
| 20281 | 248 | 2164209 | 14,790 |
| 20281 | 254 | 2164210 | 53,010 |
| 20281 | 261 | 2164211 | 32,800 |
| 20281 | 262 | 2164222 | 80 |
| 20281 | 263 | 2164224 | 65,890 |
| 20281 | 263 | 2164225 | 369,730 |
| 20281 | 291 | 2164173 | 131,600 |
| 20281 | 291 | 2164174 | 26,370 |
| 20281 | 291 | 2164182 | 24,530 |
| 20281 | 300 | 2164183 | 32,260 |
| 20281 | 301 | 2164184 | 26,370 |
| 20281 | 335 | 2164141 | 87,960 |
| 20281 | 335 | 2164142 | 48,840 |
| 20281 | 340 | 2164145 | 376,420 |
| 20281 | 347 | 2164146 | 48,940 |
| 20281 | 348 | 2164154 | 244,680 |
| 20281 | 353 | 2164159 | 321,500 |
| 20281 | 353 | 2164160 | 856,340 |
| 20281 | 364 | 2164161 | 10,860 |
| 20281 | 418 | 2164166 | 101,810 |
| 20281 | 418 | 2164167 | 123,410 |
| 20281 | 482 | 2164129 | 152,920 |

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| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|---------------------------|---------------------------------------|-----------------------------|-------------------------------|
| 20281 | 482 | 2164130 | 152,050 |
| 20281 | 482 | 2164131 | 139,030 |
| 20281 | 482 | 2164132 | 99,920 |
| 20281 | 482 | 2164133 | 81,750 |
| 20281 | 482 | 2164134 | 159,860 |

| Assessee MA-ID | Tax Jurisdiction MA-ID | Property LPAU-ID | Current Assessment |
|---------------------------|---------------------------------------|-----------------------------|-------------------------------|
| 20281 | 482 | 2164135 | 36,860 |
| 20281 | 482 | 2164136 | 31,270 |