

BOARD ORDER: MGB 100/05

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

AND IN THE MATTER OF complaints respecting Linear Property Assessments for the 2004 tax year filed on behalf of Kneehill County, Mountain View County, Municipal District of Northern Lights No. 22, and Wheatland County.

BETWEEN:

Kneehill County, Mountain View County, Municipal District of Northern Lights No. 22, and Wheatland County, represented by LandLink Geographics Inc. - Complainants

- a n d -

Designated Linear Assessor for the Province of Alberta, represented by Bishop & McKenzie LLP - Respondent

BEFORE:

Members:

T. Robert, Presiding Officer
L. Atkey, Member
R. Scotnicki, Member

History

On March 23, 2004, the Complainants filed with the Municipal Government Board (MGB) an application for Linear Property Assessment Complaint for the 2004 tax year. The Complainants and the affected owner/operators received acknowledgement of the complaints in the Status of Complaint dated April 21, 2004. In this Status of Complaint the affected owner/operators were given the option of receiving a copy of the complaints by contacting the MGB.

On December 30, 2004 the MGB issued a Notice of Hearing for the linear property assessment complaints filed by the Complainants. The hearing was scheduled and held on January 31 through February 2, 2005. All affected owner/operators received a copy of the hearing notice. Also, attached to this notice was a Notice to the owner/operators of the property under complaint. In this latter notice the MGB alerted the owner/operators to the fact that the MGB decision might result in an adjustment to their assessment(s) and that they were given the opportunity to be present at the scheduled merit hearing and speak to the matters under complaint.

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On February 10, 2005 the MGB issued decision letter DL 014/05 in this matter. In DL014/05 the MGB gave an overview of what took place at the January 31 hearing and the reason behind the adjournment. A copy of DL 014/05 was provided to the owner/operators of the linear property under complaint in this matter.

On May 11, 2005 the MGB issued a Notice of Hearing with dates for reconvening the hearing, on June 6 and 7, 2005. A copy of this notice was provided to the owner/operators of the linear properties under complaint. Attached to this notice was the previous hearing notice as well as the specific notice to the affected owner/operators as well as a copy of decision letter DL 014/05.

After having provided notice of the hearing to the owner/operators, none attended the hearing of January 31-February 2, 2005 and June 6, 2005.

Revised Assessments

Whereas, by Order of MGB 091/05, dated September 8, 2005, the Respondent was directed to provide to the Municipal Government Board (MGB) the recalculated linear property assessments based on the revised pipelengths as captured under the header "DECISION" of Board Order MGB 091/05. And, whereas, the Respondent provided in its correspondence dated September 22, 2005 the recalculated assessment for all properties stated in the Order.

Therefore, the MGB sets the 2004 (tax year) revised linear property assessments as follows:

LPAU-ID	AEUB licence and line	Municipality	Assessee	Revised pipelength in km	Original Assessment	MGB Decision
1056703	713-16	Wheatland County	Nova Gas Transmission Ltd.	36.53	3,781,690	11,095,988
1190768	25242-18	Mountain View County	Shell Canada	8.57	81,090	315,462
1082066	7570-23	Mountain View County	BP Energy Canada	1.34	17,730	95,033
1077827	6820-3	Mountain View County	BP Energy Canada	8.48	77,160	601,402
1072509	5844-2	Mountain View County	Rangeland Pipeline Company Limited	7.41	474,530	704,246
1118408	13009-27	Mountain View County	Alberta Ethane Development Company Ltd.	59.86	3,755,140	4,245,271
1069476	5058-49	Mountain View County	Nova Gas Transmission Ltd.	18.81	613,580	5,713,538
1069475	5058-47	Mountain View County	Nova Gas Transmission Ltd.	11.61	410,060	3,526,538
1069472	5058-45	Mountain View County	Nova Gas Transmission Ltd.	9.56	36,150	2,903,850
1061651	2798-30	Mountain View County	Nova Gas Transmission Ltd.	8.55	2,813,240	3,329,627
1061659	2798-40	Mountain View County	Nova Gas Transmission Ltd.	38.73	10,718,280	15,082,624

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LPAU-ID	AEUB licence and line	Municipality	Assessee	Revised pipelength in km	Original Assessment	MGB Decision
1077920	6838-23	Mountain View County	Nova Gas Transmission Ltd.	1.57	9,360	111,344
1083529	7803-26	Mountain View County	Nova Gas Transmission Ltd.	8.58	3,449,210	3,999,224
1083533	7803-34	Mountain View County	Nova Gas Transmission Ltd.	4.67	978,830	2,176,734
1083542	7803-53	Mountain View County	Nova Gas Transmission Ltd.	2.98	885,610	1,389,008
1059518	1985-11	Kneehill County	Nova Gas Transmission Ltd.	11.01	1,449,300	2,548,595
1064188	3469-29	Kneehill County	Rangeland Pipeline Company Limited	13.31	49,330	489,941
1092104	8936-25	Kneehill County	Murphy Canada Exploration	4.27	30,510	97,228
1076301	6535-3	Kneehill County	Murphy Canada Exploration	6.90	1,730	199,341
2125397	13862-8	Kneehill County	Encana Corporation	9.93	1,050	519,240
1123605	14134-7	M.D. of Northern Lights	Nova Gas Transmission Ltd.	10.12	694,880	3,413,678
1115986	12467-3	M.D. of Northern Lights	Nova Gas Transmission Ltd.	2.52	29,240	199,130
1110436	11437-42	M.D. of Northern Lights	Encana Corporation	5.38	91,900	245,974
1110430	11437-36	M.D. of Northern Lights	Encana Corporation	2.31	27,580	82,744

It is so ordered.

Dated at the City of Edmonton, in the Province of Alberta, this 28th day of October 2005.

MUNICIPAL GOVERNMENT BOARD

(SGD) T. Robert, Presiding Officer