

BOARD ORDER: MGB 138/01

IN THE MATTER OF THE *Municipal Government Act* being Chapter M-26.1 of the Statutes of Alberta 1994 (the “Act”).

AND IN THE MATTER OF COMPLAINTS about certain linear assessments complaints (listed below) for the 2000 tax year filed by the following municipalities.

BETWEEN:

Beaver County, County of Vermilion River, M.D. of Clear Hills, Ponoka County, Smoky Lake County, Starland County - Complainants

- - a n d -

Assessor, Alberta Municipal Affairs - Respondent

BEFORE:

C. Bethune, Presiding Officer
L. Atkey, Member
A. Knight, Member

G. Dziwenka, Secretariat
A. Sjouwerman, Secretariat Support

Upon notice being given to the affected parties, a hearing was held in the City of Edmonton, in the Province of Alberta, on Monday, June 4, 2001.

These are the complaints filed by the above named municipalities to the Municipal Government Board (MGB) with respect to linear assessment notices issued by the Designated Linear Assessor (Assessor) for the 1999 assessment year, 2000 tax year:

Municipality	PPI-ID number	Assessee	Comments
Beaver County	547004	Dominion Energy Canada Ltd.	
	664972	Atco Gas Services Ltd.	
	673767	Cochin Pipelines Ltd.	
	578424	Northwestern Utilities Limited	
	578436	Northwestern Utilities Limited	
	578439	Northwestern Utilities Limited	

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	578442	Northwestern Utilities Limited	
	578443	Northwestern Utilities Limited	
	725859	Cavell Energy Corp.	Resolved before Hearing
Municipality	PPI-ID number	Assessee	Comments
Beaver County (Cont'd)	586127	Zargon Oil & Gas Ltd.	Resolved before Hearing
	594524	Zargon Oil & Gas Ltd.	Resolved before Hearing
	581069	Benson Petroleum Limited	Resolved before Hearing
County of Vermilion River	671176	Barrington Petroleum Ltd.	
	671906	Tier One Energy Corp.	
	671907	Tier One Energy Corp.	
	671908	Tier One Energy Corp.	
	579873	Enermark Inc.	
	579874	Enermark Inc.	
	579875	Enermark Inc.	
	579877	Enermark Inc.	
	579880	Enermark Inc.	
M.D. of Clear Hills	699021	Bonavista Petroleum Ltd.	
	583816	Bonavista Petroleum Ltd.	
	583817	Bonavista Petroleum Ltd.	
	659729	Newport Petroleum Corporation	
	659730	Newport Petroleum Corporation	
	695486	Newport Petroleum Corporation	
	668174	Ulster Petroleums Ltd.	
	696879	Bonavista Petroleum Ltd.	
	633186	Apache Canada Ltd.	
	633187	Apache Canada Ltd.	
	725186	Beau Canada Exploration Ltd.	Resolved before Hearing
	725187	Beau Canada Exploration Ltd.	Resolved before Hearing
	651459	Northstar Energy	Withdrawn at Hearing
Ponoka County	667243	Barrington Petroleum	
	630495	Home Oil Company Limited	
	637204	Cometra Energy Ltd.	
	588168	Fletcher Challenge	
	693491	Apache Canada Ltd.	
	584457	Chevron Canada	
	572452	Gulf Canada Limited	
	551111	Northwestern Utilities Limited	
	551112	Northwestern Utilities Limited	
	551494	Nova Gas Transmission Ltd.	Withdrawn at Hearing
Smoky Lake County	658656	Talisman Energy Inc.	

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	630825	Talisman Energy Inc.	
	630826	Talisman Energy Inc.	
	644404	Renaissance Energy Ltd.	
	536978	Nova Gas Transmission Ltd.	
Starland County	669445	Bearspaw Petroleum Ltd.	
Municipality	PPI-ID number	Assessee	Comments
Starland County (cont'd)	637370	Omers Resources Limited	
	637372	Omers Resources Limited	
	637373	Omers Resources Limited	
	647199	Marathon Canada Limited	
	657337	Omers Resources Limited	
	657380	The Wiser Oil Company of Canada	
	723980	Bearspaw Petroleum Ltd.	
	655009	Archean Energy Ltd.	
	655010	Archean Energy Ltd.	
	669444	Bearspaw Petroleum Ltd.	
	576885	Bearspaw Petroleum Ltd.	
	673302	Gulf Canada Resources Ltd.	
	725982	Stellarton Energy Corp.	Resolved before Hearing
	725883	Dorchester Energy Inc.	Resolved before Hearing
	725884	Dorchester Energy Inc.	Resolved before Hearing

Notice of Hearing

As this complaint is filed by municipalities, section 494(1)(b) required the MGB to notify the assessed persons affected by the matter of the date, time and location of the hearing. Appendix “C” includes a copy of the Notice of Hearing and outlines all the assessed persons impacted by this hearing.

Section 494 (1) (b)

If a matter is to be heard by the Board, the administrator must

(b) at least 14 days before the hearing, notify the municipality, the person who sent the written statement to the administrator and any assessed person who is affected by the matter to be heard of the date, time and location of the hearing.

Pursuant to Section 495 of the Act the MGB proceeded with the hearing in the absence of the assessed persons after being satisfied that the assessed persons were properly notified.

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Section 495 If any person who is given notice of the hearing does not attend, the Board may proceed to deal with the matter if it is satisfied that all persons required to be notified were given notice of it.

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Lack of Notice

The Complainant identified the following PPI-ID numbers as being missed in the list of complaints.

Municipality	PPI-ID number	Assessee	Comments
M.D. of Clear Hills	646186	Nova Gas Transmission Ltd.	Complaint reinstated at Hearing
Ponoka County	663567	Pyramid Resources Ltd.	Complaint reinstated at Hearing
Starland County	699764	Vintage Resource Corp.	Complaint reinstated at Hearing

The complainant confirmed that he had originally agreed with the Assessor's recommendation, but has now pointed out that this action was inadvertent. The Respondent agreed to reinstate the three Permanent Property Inventory Identifier (PPI-ID) numbers as valid complaints.

The MGB has determined that in the case of PPI-ID 663567, impacting Pyramid Resources Ltd., and PPI-ID 699764, impacting Vintage Resource Corp., no Notice of Hearing was provided to these companies. In the case of PPI-ID 646186, impacting Nova Gas Transmission Ltd., the company did receive a Notice of Hearing, but no details were included pertaining to this specific PPI-ID number. Therefore, the MGB is not including these PPI-IDs in this Board Order. These complaints will be dealt with when proper notice can be given to all parties or can be resolved by the three parties, the Complainants, the Assessor, and the affected companies, without the need for a hearing.

No Objection to Members

Members Bethune, Atkey and Knight declared their previous activities related to property assessment matters. The parties, having heard the description of these activities, did not object to these members sitting and deciding on these matters.

BACKGROUND

The complaints brought forward on behalf of the six Municipalities each have the same issue. Landlink Geographics Inc. appeared on behalf of the Municipalities and the parties agreed to a collective hearing. For the purpose of clarity, the Municipalities will be collectively referred to as "the Complainant" and the Assessor as "the Assessor" or "the Respondent".

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Overview

This dispute is about the method used to determine the base cost of non-prescribed pipeline. The Complainants argue it is incorrect, resulting in unfair, inequitable and non-uniform assessments. In specific, the Complainants argue that the Assessor's practice of consistently classifying pipe to a lower dimension when the actual dimension falls between the specific categories outlined in the Assessment Manual is incorrect because it misinterprets what is required. This interpretation and approach will be referred to as "the step-down method".

Pipelines are included in the Act's definition of linear property. The assessment of linear property, in this case pipelines, must reflect the valuation standard in the regulation. The regulation requires the Assessor to follow the procedures set out in the Minister's Guidelines. The Minister's Guidelines include Schedule 1.2.3.1, which describes a code for each pipe, the nature of the pipe, a specific size for each category and then a specific rate to be applied to that category of pipe. It is the interpretation of this schedule and the Assessor's step-down approach that is central to this dispute.

The Complainant and the Respondent agree that the reported pipe sizes as recorded in the Alberta Energy and Utilities Board (AEUB) records are the correct pipe sizes. The dispute is how to apply those measurements to the assessment schedule.

ISSUES

The overall issue in this matter is whether or not the legislation allows the Assessor to use a step-down application of pipe size when a specific pipe does not quite meet the exact size for the categories specified in Schedule 1.2.3.1. In order to decide this matter, the MGB must resolve the following specific issues:

1. What are the duties and responsibilities of the Assessor in applying the schedule of pipeline categories and rates?
2. Is the schedule open to different interpretations or is there only one interpretation and consequently only one method of application?
3. If Schedule 1.2.3.1 is open to interpretation, which method is correct and results in the most fair and equitable assessment?
4. Is the conversion to metric pipe sizes a simple recognition of standard imperial pipe sizes?

LEGISLATION

The MGB must take direction from the Act, the Regulation and the Minister's Guide.

Municipal Government Act

The Act refers to the regulation as setting the valuation standard for pipelines. The regulation then refers to the Minister's Guidelines which specifically sets out a schedule of rates to be applied to each category of pipe.

The Act requires that the linear assessment reflect the specifications and characteristics of the linear property as of a specified date and as recorded in the records of the AEUB or in the report requested by the Linear Assessor.

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

The Assessor must apply the valuation standards in the regulation in a fair and equitable manner. The MGB must be satisfied in this case that the step-down approach used by the Assessor results in a correct, fair and equitable application of the rules prescribed in Schedule 1.2.3.1 in the Minister's Guidelines.

Section 293

293(1) In preparing an assessment, the assessor must, in a fair and equitable manner,

(a) apply the valuation standards set out in the regulations, and

(b) follow the procedures set out in the regulations.

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

The MGB in deciding this complaint must not alter an assessment that is fair and equitable. If the MGB finds that the Assessor has not applied the regulations in a fair and equitable manner then it may decide to alter the assessment under Section 499 (2) (a).

Section 499 (2) The Board must not alter

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(a) any assessment that is fair and equitable, taking into consideration assessments of similar property in the same municipality, and

A/R 289/99 – Matters Relating to Assessment and Taxation Regulation

This regulation sets out the valuation standard for linear property, but does so by referring to the Minister's Guidelines.

6(1) The valuation standard for linear property is that calculated in accordance with the procedures referred to in subsection (2)

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

Alberta Linear Property Assessment Minister's Guidelines 1999.

The Minister's Guidelines establish the method to assess pipelines as a system of regulated costs applied to a prescribed pipe size. Each pipe is classified according to its material and size, after which a regulated rate is applied.

Section 1.2 Linear Property Described in Schedule A

The rates in Schedule A reflect typical costs for field installations of component types in both urban and rural municipalities. These rates apply to each component type described below regardless of the exact configuration of the system.

The base cost for linear property described in Schedule A Section 1.2 is determined as follows:

- 1) Select the property type.*
- 2) Select the property component type.*
- 3) Apply the formula associated with the property component type.*

The schedule in Appendix "D" provides the specific codes applied to the specific pipe with certain materials and size. The applicable rate applied to each of the pipe codes is specified in the code.

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SUMMARY OF COMPLAINANTS' POSITION

The Complainants stated that pages 12, 13 and 14 (Schedule 1.2.3.1 – see Appendix “D”) of the 1999 Alberta Linear Property Assessment Manual, the “Ministers Guidelines” prescribes rates for specific diameter pipeline, but does not give direction on which rates should be applied to “non-prescribed” pipeline (that is, pipeline the diameter of which falls between listed diameters). The Complainants argued that the method of determining outside diameter base cost of non-prescribed pipeline applied by the Assessor (the “step-down approach”) is incorrect and that its application generates linear pipeline assessments that are unfair, inequitable and non-uniform. As an example, the Complainants demonstrated that pipe with a diameter of 609.6 mm was assessed as 559 mm pipe (a difference of 50.6 mm) rather than as 610mm pipe (a difference of 0.4mm) under the “step-down approach.” The Complainants gave numerous examples, which are summarized in an exhaustive table in Exhibit “C1”, attached in Appendix “E”. The following table contains an example from each municipality.

Municipality	Company, Line and Segment	Pipe Description	A: Actual Pipe Diameter	B: Closest Prescribed Rate	Difference Between A and B	C: Applied Prescribed Rate	Difference Between A and C
Beaver County	Cochin Pipe Lines Ltd. 80015-1	Steel, HVP Products	323.8mm	323.9mm	0.1mm	273.1mm	50.7mm
County of Vermilion River	Barrington Petroleum Ltd. 30574-1	Fibreglass, Salt Water	87.6mm	88.9mm	1.3mm	60.3mm	27.3mm
M.D. of Clear Hills	Apache Canada 21724-1	Steel, Natural Gas	168.2mm	168.3mm	0.1mm	114.3mm	53.9mm
Ponoka County	Northwestern Utilities 1829-24	Steel, Natural Gas	609.6mm	610mm	0.4mm	559mm	50.6mm
Smoky Lake County	Talisman Energy Inc. 27365-1	Aluminum, Natural Gas	82.6mm	88.9mm	6.3mm	60.3mm	22.3mm
Starland County	Vintage Resource Corp. 29452-7	Fibreglass, Oil Well Effluent	81.3	88.9mm	7.6mm	60.3mm	21.0mm

As an example, this “step-down” application by the Assessor results in the 609.6 mm pipe having applied to it a rate per kilometre of \$204,600 compared to a rate of \$257,200 for the 610 mm pipe. This choice causes the Municipality in question to lose \$52,500 from its tax base for each kilometer of pipe within its jurisdiction which it would have had included had the Assessor classified the pipe measuring 609.6 mm as 610 mm pipe. Therefore, pipe which is actually smaller (559.0 mm) is assessed at the same rate as pipe which is actually larger (609.6 mm). There are numerous examples of this situation. This creates an inequitable result. All of these examples result in larger pipe being classified as smaller piper and having a lesser rate applied to the larger pipe. Thus smaller and larger pipe are being treated the same, creating an incorrect and inequitable result.

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The Complainants pointed out that in 1994, Colt Engineering was retained by the Assessor to study the diameter sizes of pipe being used in pipelines in Alberta. The study was done with a view to providing metric benchmarks corresponding to the standard imperial sizes in use at the time. The benchmarks generated by Colt Engineering provided the basis for the diameter measurements that are presently enumerated in the Alberta Linear Property Assessment Manual. Each of the listed diameters has an associated base cost (prescribed rate) that rises as the diameter size increases. The majority of pipelines in the province conform to the enumerated diameters and have the correct prescribed rates applied to them. However, some diameter sizes are not listed and fall between two prescribed rates. In such cases, the Assessor uses a “step-down” approach and applies the lower rate.

The Complainants pointed out that, under the previous self-reporting system, pipeline diameters were reported to Assessor by industry, and non-prescribed diameters were adjusted up or down, either by industry or by the Assessor, to reflect the closest and most appropriate pipe diameter.

The Complainants approached Campipe (Camrose Pipe Company) who provided a written statement on the conversion process in 1976 from imperial to metric. The conversion factor to imperial is OD (outside diameter) multiplied by 25.4 (2.54 is the CSA approved conversion factor) and then rounded up. For example: $24 \times 25.4 = 609.6$ is rounded up to 610.

In rebuttal to the Assessor’s argument respecting section 292 (2) of the *Municipal Government Act*, the Complainants pointed out that, where the AEUB records show a pipeline diameter of 609.6 mm, the Assessor does not in fact use this size. Section 292 simply indicates that the specifications and characteristics of the pipe are as recorded in the AEUB records. The Complainants argued that in the application of the “step-down approach” the Assessor is actual changing the size of the pipe.

The Complainants argued that the enumerated sizes were developed as a result of the process of converting from the imperial system of measurement to the metric system. According to the Complainants, when Colt Engineering did the study of pipe sizes, it rounded to the nearest decimal point. Therefore, in order to obtain a correct assessment, the Assessor should follow the same practise. In rebuttal to the Assessor’s argument that the Assessor has a duty to apply the rates prescribed in the guidelines, the Complainants pointed out that the subject of this complaint is not the application of prescribed rates but the validity and application of “step-down” approach applied by the Assessor for what the Assessor treats as non-prescribed pipe diameter measurements.

The Complainants argued that the assessments are unfair and inequitable because, due to the application of the stepped down approach, pipelines of similar size (e.g., 609.6 mm and 610 mm) may be assessed at different rates, while pipelines of dissimilar size (e.g., 559 mm and 609.6 mm) may be assessed at the same rate.

SUMMARY OF RESPONDENT'S POSITION

The Assessor indicated that the assessments of the linear properties in question were prepared, as required by legislation, based on the records of the Alberta Energy and Utilities Board (AEUB). The Alberta Linear Property Assessment Manual lists an ascending order of pipe diameters and their applicable value per kilometre. The Assessor applies these values using a stepped approach: that is, any pipe diameter that falls between the listed diameters is valued the same as the lower of the two diameters between which it falls.

The Assessor provided testimony from the pipeline coordinator, Mr. Greg Johnson, who is a 27-year employee of the Linear Assessment Unit. He testified that the stepped approach has been applied to all pipeline property in the province in previous years. Mr. Johnson stated that to his knowledge, non-prescribed diameters had always been adjusted downward and never upward.

The Assessor, as stated in exhibit R3, indicated that linear property assessment is regulated assessment. The legislation, *Municipal Government Act* section 292, prescribes the valuation standard set out in regulation for linear property, the effective date for specifications and characteristics for linear property and the record source for those specifications and characteristics. The *Municipal Government Act* provides that assessments be prepared based on the records of the AEUB. The Alberta Linear Property Assessment Manual lists an ascending order of pipe diameters and their applicable value per kilometre. The province applies these values in a stepped approach. That is, any pipe diameter that falls between diameters listed is valued at the previous applicable step. If the AEUB records indicate that a pipe diameter is, for example, 609.6 mm, the assessment must reflect this size. It cannot reflect something greater, 610 mm.

The Assessor argued that the legislation does not allow the Assessor to round upward if the sizes are close, but to take into account assessments of similar property in the same municipality. Therefore, since the stepped approach is followed in the assessments of similar property, it must be followed in the instant case.

The Assessor argued that the assessments were fair and equitable because all pipeline property in the given municipality is assessed in the same manner. The Assessor concluded that allowing the appeal would destroy equity in the municipalities. The Assessor referred to section 293(2) and section 499(2) of the *Municipal Government Act*, which prevents the Municipal Government Board from altering any assessment that is fair and equitable, taking into consideration assessments of similar property in the same municipality. The Respondent argued that the assessments must be confirmed in accordance with section 499(2).

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FINDINGS

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

1. Schedule 1.2.3.1 represents standardized industrial pipe sizes.
2. The step-down approach used by the Assessor does not equal the value of standard industrial pipe sizes.
3. The step-down approach is not the correct application of Schedule 1.2.3.1.
4. The step-down approach results in different linear property rates applied to similar property.

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

DECISION

The application of the Assessor of step-down approach is rejected and the pipe sizes are set as follows.

Municipality	PPI-ID number	Size as Applied by Assessor	Actual Pipe Size	Corrected Size as per Schedule 1.2.3.1
Beaver County	547004	60.3 mm	82.6 mm	88.9 mm
	664972	60.3 mm	82.6 mm	88.9 mm
	673767	273.1 mm	323.8 mm	323.9 mm
	578424	273.1 mm	323.8 mm	323.9 mm
	578436	273.1 mm	323.8 mm	323.9 mm
	578439	273.1 mm	323.8 mm	323.9 mm
	578442	273.1 mm	323.8 mm	323.9 mm
	578443	273.1 mm	323.8 mm	323.9 mm
	725859	complaint	resolved	before hearing
	586127	complaint	resolved	before hearing
	594524	complaint	resolved	before hearing
	581069	complaint	resolved	before hearing

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Municipality	PPI-ID number	Size as Applied by Assessor	Actual Pipe Size	Corrected Size as per Schedule 1.2.3.1
County of Vermilion River	671176	60.3 mm	87.6 mm	88.9 mm
	671906	60.3 mm	85.6 mm	88.9 mm
	671907	60.3 mm	85.6 mm	88.9 mm
	671908	60.3 mm	88.4 mm	88.9 mm
	579873	88.9 mm	114 mm	114.3 mm
	579874	60.3 mm	85.6 mm	88.9 mm
	579875	60.3 mm	85.6 mm	88.9 mm
	579877	60.3 mm	85.6 mm	88.9 mm
	579880	60.3 mm	85.6 mm	88.9 mm
M.D. of Clear Hills	699021	48.3 mm	59.2 mm	60.3 mm
	583816	60.3 mm	82.6 mm	88.9 mm
	583817	60.3 mm	82.6 mm	88.9 mm
	659729	60.3 mm	83.1 mm	88.9 mm
	659730	60.3 mm	83.1 mm	88.9 mm
	695486	60.3 mm	83.1 mm	88.9 mm
	668174	60.3 mm	88 mm	88.9 mm
	696879	88.9 mm	114 mm	114.3 mm
	633186	114.3 mm	168.2 mm	168.3 mm
	633187	114.3 mm	168.2 mm	168.3 mm
	646186	559.0 mm	609.6 mm	610 mm
M.D. of Clear Hills (cont'd)	725187	complaint	resolved	before hearing
	651459	complaint	withdrawn	at hearing
Ponoka County	663567	60.3 mm	87.6 mm	88.9 mm
	667243	60.3 mm	87.6 mm	88.9 mm
	630495	60.3 mm	88.4 mm	88.9 mm
	637204	60.3 mm	88.4 mm	88.9 mm
	588168	88.9 mm	114 mm	114.3 mm
	693491	88.9 mm	114 mm	114.3 mm
	584457	114.3 mm	168.3 mm	168.3 mm
	572452	219.1 mm	273 mm	273.1 mm
	551111	559.0 mm	609.6 mm	610 mm
	551112	559.0 mm	609.6 mm	610 mm
	551494	complaint	withdrawn	at hearing
Smoky Lake County	658656	60.3 mm	82.6 mm	88.9 mm
	630825	88.9 mm	114 mm	114.3 mm
	630826	88.9 mm	114 mm	114.3 mm

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	644404	88.9 mm	114 mm	114.3 mm
	536978	559.0 mm	609.6 mm	610 mm

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Municipality	PPI-ID number	Size as Applied by Assessor	Actual Pipe Size	Corrected Size as per Schedule 1.2.3.1
Starland County	669445	60.3 mm	80.5 mm	88.9 mm
	637370	60.3 mm	82.6 mm	88.9 mm
	637372	60.3 mm	82.6 mm	88.9 mm
	637373	60.3 mm	82.6 mm	88.9 mm
	647199	60.3 mm	82.6 mm	88.9 mm
	657337	60.3 mm	82.6 mm	88.9 mm
	657380	60.3 mm	87.6 mm	88.9 mm
	723980	60.3 mm	87.6 mm	88.9 mm
	655009	60.3 mm	87.9 mm	88.9 mm
	655010	60.3 mm	87.9 mm	88.9 mm
	576885	88.9 mm	109 mm	114.3 mm
	673302	88.9 mm	114 mm	114.3 mm
	725982	complaint	resolved	before hearing
	725883	complaint	resolved	before hearing
	725884	complaint	resolved	before hearing
	699764	60.3	81.3 mm	88.9 mm

The Assessor is instructed to provide the MGB with the recalculated assessments by PPI-ID number, company and municipality within three weeks of receipt of this Order. The MGB, upon receipt of this information, will issue a supplementary Order identifying all the resulting assessment changes.

It is so ordered.

REASONS

Nature of Schedule 1.2.3.1

The MGB accepts the arguments of the Complaint for the following reasons. First, the MGB looked to two key sections of the Act: Section 293 (1) and Section 499 (2). Both of these sections require that the results of the assessment must be fair and equitable. As well, the Act and Regulation require that pipe be assessed according to the valuation standard set out in the Minister Guidelines and in specific Schedule 1.2.3.1. In order for the assessment to be correct, the Assessor must interpret and apply the schedule correctly.

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In examining Schedule 1.2.3.1, the MGB comes to the conclusion that the schedule is subject to a variety of interpretations.

An example of Schedule 1.2.3.1.

Code	Component Type	Rate Per Kilometre
PL 10	Steel, Low Pressure, 21.3 mm	\$ 14,300
PL 20	Steel, Low Pressure, 26.7 mm	15,000
PL 30	Steel, Low Pressure, 33.4 mm	15,700
PL 40	Steel, Low Pressure, 42.2 mm	17,400
PL 50	Steel, Low Pressure, 48.3 mm	17,400
PL 60	Steel, Low Pressure, 60.3 mm	25,300
PL 70	Steel, Low Pressure, 88.9 mm	31,100
PL 80	Steel, Low Pressure, 114.3 mm	39,800
PL 90	Steel, Low Pressure, 168.3 mm	50,800
PL100	Steel, Low Pressure, 219.1 mm	64,500
PL110	Steel, Low Pressure, 273.1 mm	75,900
PL120	Steel, Low Pressure, 323.9 mm	87,800
PL130	Steel, Low Pressure, 355.6 mm	107,900
PL140	Steel, Low Pressure, 406.4 mm	130,400
PL150	Steel, Low Pressure, 457.0 mm	164,400
PL160	Steel, Low Pressure, 508.0 mm	188,700
PL170	Steel, Low Pressure, 559.0 mm	204,600
PL180	Steel, Low Pressure, 610.0 mm	257,200
PL190	Steel, Low Pressure, 660.0 mm	284,300
PL200	Steel, Low Pressure, 711.0 mm	300,400
PL210	Steel, Low Pressure, 762.0 mm	337,500
PL220	Steel, Low Pressure, 813.0 mm	373,100
PL230	Steel, Low Pressure, 864.0 mm	390,400
PL240	Steel, Low Pressure, 914.0 mm	432,700
Code	Component Type	Rate Per Kilometre
PL250	Steel, Low Pressure, 1067.0 mm	517,900
PL260	Steel, Low Pressure, 1219.0 mm	653,800
PL270	Steel, Low Pressure, 1422.0 mm	891,900
PL280	Steel, High Pressure, 21.3 mm	15,800
PL290	Steel, High Pressure, 26.7 mm	16,400
PL300	Steel, High Pressure, 33.4 mm	17,100
PL310	Steel, High Pressure, 42.2 mm	19,100
PL320	Steel, High Pressure, 48.3 mm	19,100

The above schedule leads itself to the following reasonable interpretations:

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1. One might take the reported size and round up or down to the nearest size.
2. One might see the millimeter figures and the related rates as points on a graph, allowing one to extrapolate a rate for any particular size.
3. One might view the table as if it said “ up to” and “anything over” in respect to each value (a true step system).
4. One might view the specified millimetre sizes as industry standard pipe sizes-each as an identifiable component, just like bolts are 1/8”, 3/16”, 1/4”, 5/16” and so on.

The MGB accepts the Complainant’s argument that the Colt Engineering Report attempted to take the standard imperial pipe sizes and convert them to metric measurements. The MGB analyzed the metric measurements in the Schedule and determined that these measurements are equivalent to the following imperial sizes:

PL130	355.6 mm	14”
PL140	406.4 mm	16”
PL150	457.0 mm	18”
PL160	508.0 mm	20”
PL170	559.0 mm	22”
PL180	610.0 mm	24”
PL190	660.0 mm	26”
PL200	711.0 mm	28”
PL210	762.0 mm	30”
PL220	813.0 mm	32”
PL230	864.0 mm	34”
PL240	914.0 mm	36”
PL250	1067.0 mm	42”
PL260	1219.0 mm	48”
PL270	1422.0 mm	56”

Pipe comes in standard component sizes. Forty-eight inch pipe is either 48” pipe or it is not. Forty-eight inch pipe does not become 42” pipe because its actual dimension is fractionally smaller than 48”. As well, 42” pipe does not become 48” pipe because its actual dimension is fractionally larger than 42”. In metric measurements the same is true; 1218.5 mm pipe does not become 1067.0 mm pipe because its actual dimension is a few millimetres less than 1219.0 mm. As well, 1067.3 mm pipe does not become 1219.0 mm pipe because it is a few millimetres greater than 1067.0 mm. Each standard size would presumably have a tolerance (plus or minus) within which it can still be called that standard diameter. Pipe demonstrably outside those tolerances might be an unlisted, off standard, component, but it does not therefore become the lower component type either. The MGB is convinced that the

BOARD ORDER: MGB 138/01

Schedule is intended to refer to standard pipe sizes and each pipe should be assigned to the nearest standard size, unless it is clearly an off-standard component. In the subject complaints, the MGB found no clearly off-standard components.

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Correctness, Fairness and Equity

The Complainants in this case persuaded the MGB that the application of the step-down approach used by the Assessor does not result in correctness, fairness and equity being applied to the assessment of pipeline property. Specifically, the MGB agrees with the complaint that when pipe with dimensions of 609.6 and 611 mm are assessed at different rates fairness and equity is not achieved. In the step-down approach, 609.6 mm pipe will be assessed as 559 mm pipe at a rate of \$204,600 per km instead of a rate of \$257,200 per km. This results in pipe actually sized at 559 mm is assessed at the same rate as larger pipe. This is neither fair nor equitable when the schedule sets out rates for larger pipe being assessed at higher rates. Although the Assessor argues that he applied the step-down approach consistently across all properties in the municipality, this consistent application does not provide equity as illustrated in the foregoing, nor is it based on a correct interpretation of the schedule.

Larger pipe has an inherent value based on its increased capacity compared to a lower standard size. To step down a whole standard pipe size when the difference is fractional leads to an unreasonable result. For example, in Smoky Lake County, PPI-ID 630825 has an actual diameter of 114 mm, .3 mm below the standard size of 114.3 mm, but it is assessed at 88.3 mm, a difference of 25.7 mm. The MGB concludes that this result is unreasonable considering the nature of Schedule 1.2.3.1 to represent standard pipe sizes.

Schedule 1.2.3.1 sets up a series of incremental steps to which is applied a higher rate per kilometre. Fundamental to this Schedule is the fact that as pipe size increases by specific increments, the rate applied to the increased size increases. This implies that larger pipe is assessed at a rate higher than smaller pipe. The MGB concludes this was the intent of the legislators. The application of a “step-down approach” does not meet this intent. The MGB could only be convinced that a “step-down approach” was correct if it could find clear direction in the Act, Regulations and Minister’s Guidelines to apply such an approach.

The MGB was not persuaded the step-down approach is the correct interpretation or application of Schedule 1.2.3.1. Nothing in the Minister’s Guidelines prescribes a step-down approach. In the absence of this type of direction, and given the MGB’s interpretation of the meaning and intention of the schedule, the MGB finds that the Assessor’s application of the “step-down” approach is in error. The MGB does not accept the argument of the Assessor that because the step-down approach was used in the past that past practice makes the application correct, fair and equitable. Besides, the evidence is that the designation of the standard dimensions of the pipe was done by industry before the Assessor had to classify a component.

BOARD ORDER: MGB 138/01

Further, the MGB is not persuaded by the argument of the respondent that Section 292 drives the Assessor to use a step-down approach. All of Section 292 leads the MGB to conclude is that the actual pipe sizes as recorded at the AEUB form the starting point from which the Assessor must apply Schedule 1.2.3.1. Neither party disputes the actual sizes of the pipe. Section 292 does not direct a step-down approach in itself.

In summary the MGB has concluded that:

1. the Act, Regulations and the Minister's Guidelines do not prescribe a step-down approach as used by the Assessor,
2. the chart in the Minister's Guidelines is a metric conversion chart for standard sized pipe,
3. the pipe size cannot be changed simply by the assessor going to the lower pipe size if the pipe is only a few millimetres from the standard millimeter pipe size, and
4. the step-down approach used by the assessor does not create a correct, fair and equitable assessment.

No costs to either party.

Dated at the City of Edmonton, in the Province of Alberta, this 10th of October 2001.

MUNICIPAL GOVERNMENT BOARD

(SGD) C. Bethune, Presiding Officer

BOARD ORDER: MGB 138/01

APPENDIX "A"

APPEARANCES

NAME	CAPACITY
Rennie Kozack	Appellant - Landlink Geographics Tax Consultant
Barry Giffen	Appellant - Landlink Geographics Tax Consultant
Brian Kickham	Solicitor representing Assessor
Doug McLennan	Director, Linear Property Assessment, Alberta Municipal Affairs (AMA)
Greg Johnson	Witness, Linear Property Assessor, AMA
Janet Fortin	Observer – Linear Property Assessor, AMA

APPENDIX "B"

DOCUMENTS RECEIVED AT THE HEARING AND CONSIDERED BY THE MGB:

NO.	ITEM
C1	Submission of Landlink Geographics Tax Consultants
R1	Submission of Assessor
R2	Copy of the Complaints received from the MGB
R3	Statement of Doug McLennan, Director Linear Property Assessments, AMA

BOARD ORDER: MGB 138/01

APPENDIX "C" – NOTICE OF HEARING / PARTIES RECEIVING NOTICE

NOTICE OF HEARING

May 17, 2001

RONALD G. PEPPER
CHIEF ADMINISTRATIVE OFFICER
BEAVER COUNTY
BOX 140
RYLEY AB T0B 4A0

Re: 2000 (tax year) Linear Assessment Complaints

To deal with the unresolved 2000 linear complaints filed by Beaver County, the Municipal Government Board has scheduled a hearing. This letter is to service notice that the hearing has been scheduled as follows:

DATE : Monday, June 4, 2001
TIME : 01:00 PM
PLACE : Boardroom A, Municipal Government Board
15th Floor, Commerce Place
10155 – 102 Street
Edmonton, Alberta

If you have any questions or concerns with respect to this Notice, please contact Garry Dziwenka at (780) 427-4864.

Original Signed: A.S.

Municipal Government Board

CC: - Barbara Mason, Legal Services
- Doug McLennan, Director, Linear Property Assessment Unit

BOARD ORDER: MGB 138/01

- Atco Gas Services Ltd., Cochin Pipe Lines Ltd., Dominion Energy, Northwestern Utilities Limited, Cavell Energy Corporation, Zargon Oil & Gas Ltd., Benson Petroleum Ltd.

BOARD ORDER: MGB 138/01

NOTICE OF HEARING

May 17, 2001

Rennie Kozack, LandLink GeoGraphics for
PONOKA COUNTY
6000 - HIGHWAY 2A
PONOKA AB T4J 1P6

Re: 2000 (tax year) Linear Assessment Complaints

To deal with the unresolved 2000 linear complaints filed by Ponoka County, the Municipal Government Board has scheduled a hearing. This letter is to service notice that the hearing has been scheduled as follows:

DATE : Monday, June 4, 2001
TIME : 09:00 AM
PLACE : Boardroom A, Municipal Government Board
15th Floor, Commerce Place
10155 – 102 Street
Edmonton, Alberta

If you have any questions or concerns with respect to this Notice, please contact Garry Dziwenka at (780) 427-4864.

Original Signed: A.S.

Municipal Government Board

CC: - Barbara Mason, Legal Services
- Doug McLennan, Director, Linear Property Assessment Unit
- Gulf Canada Limited, Home Oil Company Limited, Northwestern Utilities Limited, Chevron Canada Resources Limited, Cometra Energy Ltd., Barrington Petroleum Ltd., Apache Canada Ltd., Fletcher Challenge Energy Canada Inc., Nova Gas Transmission Ltd.

BOARD ORDER: MGB 138/01

NOTICE OF HEARING

May 17, 2001

Rennie Kozack, LandLink GeoGraphics for
SMOKY LAKE COUNTY
PO BOX 310
SMOKY LAKE AB T0A 3C0

Re: 2000 (tax year) Linear Assessment Complaints

To deal with the unresolved 2000 linear complaints filed by Smoky Lake County, the Municipal Government Board has scheduled a hearing. This letter is to service notice that the hearing has been scheduled as follows:

DATE : Monday, June 4, 2001
TIME : 09:00 AM
PLACE : Boardroom A, Municipal Government Board
15th Floor, Commerce Place
10155 – 102 Street
Edmonton, Alberta

If you have any questions or concerns with respect to this Notice, please contact Garry Dziwenka at (780) 427-4864.

Original Signed: A.S.

Municipal Government Board

CC: - Barbara Mason, Legal Services
- Doug McLennan, Director, Linear Property Assessment Unit

BOARD ORDER: MGB 138/01

- Nova Gas Transmission Ltd., Renaissance Energy Ltd., Talisman Energy Inc.

BOARD ORDER: MGB 138/01

NOTICE OF HEARING

May 17, 2001

Rennie Kozack, LandLink GeoGraphics for
COUNTY OF VERMILION RIVER NO. 24
BOX 69
KITSCOTY AB T0B 2P0

Re: 2000 (tax year) Linear Assessment Complaints

To deal with the unresolved 2000 linear complaints filed by the County of Vermilion River, the Municipal Government Board has scheduled a hearing. This letter is to service notice that the hearing has been scheduled as follows:

DATE : Monday, June 4, 2001
TIME : 09:00 AM
PLACE : Boardroom A, Municipal Government Board
15th Floor, Commerce Place
10155 – 102 Street
Edmonton, Alberta

If you have any questions or concerns with respect to this Notice, please contact Garry Dziwenka at (780) 427-4864.

Original Signed: A.S.

Municipal Government Board

CC: - Barbara Mason, Legal Services

BOARD ORDER: MGB 138/01

- Doug McLennan, Director, Linear Property Assessment Unit
- Barrington, Enermark, Tier One Energy

BOARD ORDER: MGB 138/01

NOTICE OF HEARING

May 17, 2001

Rennie Kozack, LandLink GeoGraphics for
M.D. OF CLEAR HILLS NO. 21
BOX 240
WORSLEY AB T0H 3W0

Re: 2000 (tax year) Linear Assessment Complaints

To deal with the unresolved 2000 linear complaints filed by the M.D. of Clear Hills, the Municipal Government Board has scheduled a hearing. This letter is to service notice that the hearing has been scheduled as follows:

DATE : Monday, June 4, 2001
TIME : 09:00 AM
PLACE : Boardroom A, Municipal Government Board
15th Floor, Commerce Place
10155 – 102 Street
Edmonton, Alberta

If you have any questions or concerns with respect to this Notice, please contact Garry Dziwenka at (780) 427-4864.

Original signed: A.S.

Municipal Government Board

CC: - Barbara Mason, Legal Services

BOARD ORDER: MGB 138/01

- Doug McLennan, Director, Linear Property Assessment Unit
- Apache Canada Ltd, Bonavista Petroleum Ltd., Crestar Energy, Newport Petroleum Corporation, Northstar Ulster Petroleums Ltd., Beau Canada Canada Exploration Ltd.

BOARD ORDER: MGB 138/01

NOTICE OF HEARING

May 17, 2001

Rennie Kozack, LandLink GeoGraphics for
STARLAND COUNTY
PO BOX 249
MORRIN AB T0J 2B0

Re: 2000 (tax year) Linear Assessment Complaints

To deal with the unresolved 2000 linear complaints filed by Starland County, the Municipal Government Board has scheduled a hearing. This letter is to service notice that the hearing has been scheduled as follows:

DATE : Monday, June 4, 2001
TIME : 09:00 AM
PLACE : Boardroom A, Municipal Government Board
15th Floor, Commerce Place
10155 – 102 Street
Edmonton, Alberta

If you have any questions or concerns with respect to this Notice, please contact Garry Dziwenka at (780) 427-4864.

Original Signed: A.S.

Municipal Government Board

CC: - Barbara Mason, Legal Services
- Doug McLennan, Director, Linear Property Assessment Unit

BOARD ORDER: MGB 138/01

- Gulf Canada Limited, Marathon Canada Limited, Owers Resources Limited, Bearspaw Petroleum Ltd., The Wiser Oil Company of Canada, Archean Energy Ltd., Dorchester Energy Inc., Stellarton Energy Corporation

BOARD ORDER: MGB 138/01

PARTIES RECEIVING NOTICE:

Assessee Receiving Notice - Complaint Unresolved on June 4, 2001
Apache Canada Ltd.
Archean Energy Ltd.
Atco Gas Services Ltd.
Barrington Petroleum Ltd.
Bearspaw Petroleum Ltd.
Bonavista Petroleum Ltd.
Chevron Canada
Cochin Pipelines Ltd.
Cometra Energy Ltd.
Dominion Energy Canada Ltd.
Enermark Inc.
Fletcher Challenge
Gulf Canada Limited
Gulf Canada Resources Ltd.
Home Oil Company Limited
Marathon Canada Limited
Newport Petroleum Corporation
Northwestern Utilities Limited
Nova Gas Transmission Ltd.
Omers Resources Limited
Renaissance Energy Ltd.
Talisman Energy Inc.
The Wiser Oil Company of Canada
Tier One Energy Corp.
Ulster Petroleums Ltd.

Complaint resolved on or before June 4, 2001
Beau Canada Exploration Ltd.
Benson Petroleum Limited
Cavell Energy Corporation
Dorchester Energy Inc.
Northstar Energy
Stellarton Energy Corporation
Zargon Oil & Gas Limited

Assessee Receiving Notice –

APPENDIX “D” – Schedule 1.2.3.1

1.2.3.1 Pipe (PL) – page 12 of the 1999 Alberta Linear Property Assessment Manual

Formula: Base Cost = n X rate per kilometer in each component type

Where n = length in kilometer(s) in each component type

Code	Component Type	Rate Per Kilometre
PL 10	Steel, Low Pressure, 21.3 mm	\$ 14,300
PL 20	Steel, Low Pressure, 26.7 mm	15,000
PL 30	Steel, Low Pressure, 33.4 mm	15,700
PL 40	Steel, Low Pressure, 42.2 mm	17,400
PL 50	Steel, Low Pressure, 48.3 mm	17,400
PL 60	Steel, Low Pressure, 60.3 mm	25,300
PL 70	Steel, Low Pressure, 88.9 mm	31,100
PL 80	Steel, Low Pressure, 114.3 mm	39,800
PL 90	Steel, Low Pressure, 168.3 mm	50,800
PL100	Steel, Low Pressure, 219.1 mm	64,500
PL110	Steel, Low Pressure, 273.1 mm	75,900
PL120	Steel, Low Pressure, 323.9 mm	87,800
PL130	Steel, Low Pressure, 355.6 mm	107,900
PL140	Steel, Low Pressure, 406.4 mm	130,400
PL150	Steel, Low Pressure, 457.0 mm	164,400
PL160	Steel, Low Pressure, 508.0 mm	188,700
PL170	Steel, Low Pressure, 559.0 mm	204,600
PL180	Steel, Low Pressure, 610.0 mm	257,200
PL190	Steel, Low Pressure, 660.0 mm	284,300
PL200	Steel, Low Pressure, 711.0 mm	300,400
PL210	Steel, Low Pressure, 762.0 mm	337,500
PL220	Steel, Low Pressure, 813.0 mm	373,100
PL230	Steel, Low Pressure, 864.0 mm	390,400
PL240	Steel, Low Pressure, 914.0 mm	432,700
PL250	Steel, Low Pressure, 1067.0 mm	517,900
PL260	Steel, Low Pressure, 1219.0 mm	653,800
PL270	Steel, Low Pressure, 1422.0 mm	891,900
PL280	Steel, High Pressure, 21.3 mm	15,800
PL290	Steel, High Pressure, 26.7 mm	16,400
PL300	Steel, High Pressure, 33.4 mm	17,100
PL310	Steel, High Pressure, 42.2 mm	19,100
PL320	Steel, High Pressure, 48.3 mm	19,100

APPENDIX “D” – Schedule 1.2.3.1

1.2.3.1 Pipe (PL) – page 13 of the 1999 Alberta Linear Property Assessment Manual

Formula: Base Cost = n X rate per kilometer in each component type

Where n = length in kilometer(s) in each component type

PL340	Steel, High Pressure, 60.3 mm	26,200
PL350	Steel, High Pressure, 88.9 mm	32,100
PL360	Steel, High Pressure, 114.3 mm	40,900
PL370	Steel, High Pressure, 168.3 mm	58,100
PL380	Steel, High Pressure, 219.1 mm	78,800
PL390	Steel, High Pressure, 273.1 mm	92,800
PL400	Steel, High Pressure, 323.9 mm	105,600
PL410	Steel, High Pressure, 355.6 mm	126,100
PL420	Steel, High Pressure, 406.4 mm	149,000
PL430	Steel, High Pressure, 457.0 mm	182,200
PL440	Steel, High Pressure, 508.0 mm	199,600
PL450	Steel, High Pressure, 559.0 mm	231,600
PL460	Steel, High Pressure, 610.0 mm	275,300
PL470	Steel, High Pressure, 660.0 mm	300,700
PL480	Steel, High Pressure, 711.0 mm	333,000
PL490	Steel, High Pressure, 762.0 mm	374,800
PL500	Steel, High Pressure, 813.0 mm	396,700
PL510	Steel, High Pressure, 864.0 mm	433,800
PL520	Steel, High Pressure, 914.0 mm	480,300
PL530	Steel, High Pressure, 1067.0 mm	570,600
PL540	Steel, High Pressure, 1219.0 mm	741,300
PL550	Steel, High Pressure, 1422.0 mm	1,005,100
PL560	Aluminum, 42.2 mm	14,600
PL570	Aluminum, 48.3 mm	14,600
PL580	Aluminum, 60.3 mm	18,000
PL590	Aluminum, 88.9 mm	24,400
PL600	Aluminum, 114.3 mm	35,400
PL610	Stainless Steel, 168.3 mm	109,400
PL620	Hot Water Return, 168.3 mm	123,500
PL630	Heated Sulphur, 323.9 mm	391,700

APPENDIX “D” – Schedule 1.2.3.1

1.2.3.1 Pipe (PL) – page 14 of the 1999 Alberta Linear Property Assessment Manual

Formula: Base Cost = n X rate per kilometer in each component type

Where n = length in kilometer(s) in each component type

PL690	Plastic / PVC / Fiberglass, 21.3 mm	7,700
PL700	Plastic / PVC / Fiberglass, 26.7 mm	8,200
PL710	Plastic / PVC / Fiberglass, 33.4 mm	8,600
PL720	Plastic / PVC / Fiberglass, 42.2 mm	9,300
PL730	Plastic / PVC / Fiberglass, 48.3 mm	9,300
PL740	Plastic / PVC / Fiberglass, 60.3 mm	10,200
PL750	Plastic / PVC / Fiberglass, 88.9 mm	13,200
PL760	Plastic / PVC / Fiberglass, 114.3 mm	18,500
PL770	Plastic / PVC / Fiberglass, 168.3 mm	26,000
PL780	Plastic / PVC / Fiberglass, 219.1 mm	16,600
PL790	Plastic / PVC / Fiberglass, 273.1 mm	61,900
PL800	Plastic / PVC / Fiberglass, 323.9 mm	77,000
PL810	Plastic Lined / Cement Lined, 42.2 mm	32,700
PL820	Plastic Lined / Cement Lined, 48.3 mm	32,700
PL830	Plastic Lined / Cement Lined, 60.3 mm	36,500
PL840	Plastic Lined / Cement Lined, 88.9 mm	40,500
PL850	Plastic Lined / Cement Lined, 114.3 mm	53,800
PL860	Plastic Lined / Cement Lined, 168.3 mm	73,600
PL870	Plastic Lined / Cement Lined, 219.1 mm	98,300
PL880	Plastic Lined / Cement Lined, 273.1 mm	127,400
PL890	Plastic Lined / Cement Lined, 323.9 mm	144,400
PL900	Plastic Lined / Cement Lined, 355.6 mm	177,500
PL910	Plastic Lined / Cement Lined, 406.4 mm	230,000
PL920	Plastic Lined / Cement Lined, 457.0 mm	264,300
PL930	Steam Injection, 219.1 mm	563,500
PL940	Steam Injection, 355.6 mm	770,100
PL950	Steam Injection, 406.4 mm	883,900
PL960	Steam Injection, 457 mm	981,500
PL970	Steam Injection, 508 mm	1,069,700

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APPENDIX ‘E’ – Exhibit C1

Municipality	Company, Line and Segment	Pipe Description	A: Actual Pipe Diameter	B: Closest Prescribed Rate	Difference Between A and B	C: Applied Prescribed Rate	Difference Between A and C
M.D. of Clear Hills	Apache Canada 21724-1	Steel, Natural Gas	168.2mm	168.3mm	0.1mm	114.3mm	53.9mm
M.D. of Clear Hills	Apache Canada 21724-2	Steel, Natural Gas	168.2mm	168.3mm	0.1mm	114.3mm	53.9mm
M.D. of Clear Hills	Nova Gas Transmission Ltd. 24579-1	Steel, Natural Gas	609.6mm	610mm	0.4mm	559mm	50.6mm
Beaver County	Cochin Pipe Lines Ltd. 80015-1	Steel, HVP Products	323.8mm	323.9mm	0.1mm	273.1mm	50.7mm
Beaver County	Northwestern Utilities Ltd. 9413-42	Steel, Natural Gas	323.8mm	323.9mm	0.1mm	273.1mm	50.7mm
Beaver County	Northwestern Utilities Ltd. 9413-55	Steel, Natural Gas	323.8mm	323.9mm	0.1mm	273.1mm	50.7mm
Beaver County	Northwestern Utilities Ltd. 9413-58	Steel, Natural Gas	323.8mm	323.9mm	0.1mm	273.1mm	50.7mm
Beaver County	Northwestern Utilities Ltd. 9413-60	Steel, Natural Gas	323.8mm	323.9mm	0.1mm	273.1mm	50.7mm
Beaver County	Northwestern Utilities Ltd. 9413-61	Steel, Natural Gas	323.8mm	323.9mm	0.1mm	273.1mm	50.7mm
Smoky Lake County	Talisman Energy Inc. 27365-1	Aluminum, Natural Gas	82.6mm	88.9mm	6.3mm	60.3mm	22.3mm
Smoky Lake County	Talisman Energy Inc. 21215-24	Steel, Natural Gas	114mm	114.3mm	0.3mm	88.9mm	25.1mm
Smoky Lake County	Talisman Energy Inc. 21215-25	Steel, Natural Gas	114mm	114.3mm	0.3mm	88.9mm	25.1mm
Smoky Lake County	Renaissance Energy Ltd. 24190-25	Steel, Natural Gas	114mm	114.3mm	0.3mm	88.9mm	25.1mm
Smoky Lake County	Nova Gas Transmission Ltd. 8540-149	Steel, Natural Gas	609.6mm	610mm	0.4mm	559mm	50.6mm

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Starland County	Bears paw Petroleum Ltd. 29997-2	Fibreglass, Salt Water	80.5	88.9mm	8.4mm	60.3mm	20.2mm
Starland County	Vintage Resource Corp. 29452-7	Fibreglass, Oil Well Effluent	81.3	88.9mm	7.6mm	60.3mm	21.0mm
Starland County	Omers Resources Ltd. 22697-21	Aluminum, Natural Gas	82.6mm	88.9mm	6.3mm	60.3mm	22.3mm
Starland County	Omers Resources Ltd. 22697-23	Aluminum, Natural Gas	82.6mm	88.9mm	6.3mm	60.3mm	22.3mm
Starland County	Omers Resources Ltd. 22697-24	Aluminum, Natural Gas	82.6mm	88.9mm	6.3mm	60.3mm	22.3mm
Starland County	Marathon Canada Ltd. 24854-1	Aluminum, Natural Gas	82.6mm	88.9mm	6.3mm	60.3mm	22.3mm
Starland County	Omers Resources Ltd. 27026-2	Aluminum, Natural Gas	82.6mm	88.9mm	6.3mm	60.3mm	22.3mm
Starland County	The Wiser Oil Company 27039-1	Fibreglass, Oil Well Effluent	87.6mm	88.9mm	1.3mm	60.3mm	27.3mm
Starland County	Bears paw Petroleum Ltd. 8802-5	Fibreglass, Salt Water	87.6mm	88.9mm	1.3mm	60.3mm	27.3mm
Starland County	Archean Energy Ltd. 26501-1	Fibreglass, Salt Water	87.9mm	88.9mm	1.0mm	60.3mm	27.6mm
Starland County	Archean Energy Ltd. 26501-2	Fibreglass, Salt Water	87.9mm	88.9mm	1.0mm	60.3mm	27.6mm
Starland County	Bears paw Petroleum Ltd. 29997-1	Fibreglass, Salt Water	102.9mm	114.3mm	11.4mm	88.9mm	14.0mm
Starland County	Bears paw Petroleum Ltd. 9114-2	Fibreglass, Salt Water	109mm	114.3mm	5.3mm	88.9mm	20.1mm
Starland County	Gulf Canada Resources 31588-1	Steel, Natural Gas	114mm	114.3mm	0.3mm	88.9mm	25.1mm
County of Vermilion	Barrington Petroleum Ltd. 30574-1	Fibreglass, Salt Water	87.6mm	88.9mm	1.3mm	60.3mm	27.3mm
County of Vermilion	Tier One Energy Corp. 30860-1	Fibreglass, Salt Water	85.6mm	88.9mm	3.3mm	60.3mm	25.3mm
County of Vermilion	Tier One Energy Corp.	Fibreglass, Salt Water	85.6mm	88.9mm	3.3mm	60.3mm	25.3mm

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	30860-2						
County of Vermilion	Tier One Energy Corp. 30860-3	Fibreglass, Salt Water	88.4mm	88.9mm	0.5mm	60.3mm	28.1mm
County of Vermilion	Enermark Inc. 9685-21	Fibreglass, Salt Water	114mm	114.3mm	0.3mm	88.9mm	25.1mm
County of Vermilion	Enermark Inc. 9685-22	Fibreglass, Salt Water	85.6mm	88.9mm	3.3mm	60.3mm	25.3mm
County of Vermilion	Enermark Inc. 9685-23	Fibreglass, Salt Water	85.6mm	88.9mm	3.3mm	60.3mm	25.3mm
County of Vermilion	Enermark Inc. 9685-25	Fibreglass, Salt Water	85.6mm	88.9mm	3.3mm	60.3mm	25.3mm
County of Vermilion	Enermark Inc. 9685-28	Fibreglass, Salt Water	85.6mm	88.9mm	3.3mm	60.3mm	25.3mm
Ponoka County	Northwestern Utilities 1829-24	Steel, Natural Gas	609.6mm	610mm	0.4mm	559mm	50.6mm
Ponoka County	Northwestern Utilities 1829-26	Steel, Natural Gas	609.6mm	610mm	0.4mm	559mm	50.6mm