

BOARD ORDER: MGB 161/03

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

AND IN THE MATTER OF A COMPLAINT pertaining to certain linear property assessments for the 2003 tax year filed by the following linear property owners/operators.

BETWEEN:

Husky Oil Operations Ltd. and Baytex Energy Ltd., Devlan Exploration Inc., Dominion Exploration Ltd., Marathon Canada, Paramount Resources Ltd., Shiningbank Energy Management Inc., ARC Resources Ltd., Bonavista Petroleum Ltd., Northrock Resources Ltd., and Probe Exploration Ltd., represented by Deloitte & Touche - Complainants

- a n d -

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

BEFORE:

Members:

C. Bethune, Presiding Officer
L. Atkey, Member
T. Robert, Member

Secretariat:

D. Woolsey

Upon notice being given to the affected parties, a hearing was held in the City of Calgary, in the Province of Alberta on September 23 and 24, 2003.

These are complaints filed with the Municipal Government Board (MGB) by the Complainants from the 2002 linear assessment notices issued by the Respondent Designated Linear Assessor (DLA). The complaints relate to the assessments for pipes as identified by their respective Permanent Property Inventory Identifiers (PPI-IDs) in Appendix "C".

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With the agreement of all parties, the complaints filed by the Complainants on this particular issue were consolidated into one hearing. Each party was given a full opportunity to present their case, question each party on their presentation, provide written submissions and provide rebuttal arguments.

Withdrawals

Prior to the hearing Deloitte & Touche withdrew the following complaints on behalf of Dominion Exploration Canada Ltd. which were confirmed by the MGB on July 10 and August 8, 2003.

Acode	Assessee Name	Mcode	Municipality Name	PPI-ID #
OMK1	Dominion Exploration Canada Ltd.	0222	County of Minburn	573823
OMK1	Dominion Exploration Canada Ltd.	0222	County of Minburn	637554
OMK1	Dominion Exploration Canada Ltd.	0110	Flagstaff County	942353
OMK1	Dominion Exploration Canada Ltd.	0198	Lamont County	614251
OMK1	Dominion Exploration Canada Ltd.	0323	County of Two Hills	597417

Leading up to the September 23rd hearing, Deloitte & Touche withdrew a number of PPI-IDs from the complaints on behalf of the Complainants. At the hearing Deloitte & Touche confirmed the following withdrawals made on September 21, 2003. These withdrawals were confirmed in Notices of Withdrawal issued by the MGB on October 29, 2003.

Acode	Assessee Name	Mcode	Municipality Name	PPI-ID #
0G30	ARC Resources Ltd.	0383	Brazeau County	606641
0MD6	Bonavista Petroleum Ltd.	0142	Special Areas Board #2	685297
0MD6	Bonavista Petroleum Ltd.	0142	Special Areas Board #2	685313
0KR3	Northrock Resources Ltd.	0383	Brazeau County	601553
0M66	Probe Exploration Inc.	0201	Leduc County	940686

Subsequent to the hearing, Deloitte & Touche withdrew the following complaints on behalf of Devlan Exploration Inc. These withdrawals were confirmed by the MGB's Notice of Withdrawal of October 29, 2003.

Acode	Assessee Name	Mcode	Municipality Name	PPI-ID #
OPT5	Devlan Exploration Inc.	0503	Saddle Hills County	974463
OPT5	Devlan Exploration Inc.	0503	Saddle Hills County	974464
OPT5	Devlan Exploration Inc.	0503	Saddle Hills County	974475
OPT5	Devlan Exploration Inc.	0503	Saddle Hills County	974476

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Acode	Assessee Name	Mcode	Municipality Name	PPI-ID #
OPT5	Devlan Exploration Inc.	0505	M.D. of MacKenzie	698287
OPT5	Devlan Exploration Inc.	0505	M.D. of MacKenzie	977934
OPT5	Devlan Exploration Inc.	0505	M.D. of MacKenzie	977835

While the complaints were brought forward based on three distinct issues, the Complainants limited their evidence and argument to the single issue of which location should be used to determine the “from” location of operational pipe.

OVERVIEW

The complaints before the MGB relate to directional-drilled wells and the use of the wellhead location as compared to the location of the bottom of the well. This becomes important when applying the depreciation applicable to the pipes that gather the product from the well. Current regulated rates for this type of pipe, also known as “operational pipe” allow for depreciation of 90% if the “from” location of the pipe is in a legal subdivision in which a non-producing well is located. The depreciation schedule does not make a distinction between operational pipe actually connected to a non-producing well and operational pipe still carrying product. The only requirement for the depreciation rate is that the “from” location of the pipe is in a legal subdivision (LSD) in which is located a non-producing well.

The issue before the MGB is whether the LSD location of the bottom of the directional-drilled well or the LSD location of the well head should be used in determining the “from” location of operational pipes in the area.

BACKGROUND

Assessment

The assessment of linear property is regulated. To prepare an assessment, the DLA collects the data from a number of different sources, but in the case of oil and gas wells and pipes, the data is collected from the records of the Alberta Energy and Utilities Board (AEUB). The AEUB licences and tracks the status of each of the wells and pipes in the Province of Alberta. Based on the records of the AEUB, the DLA prepares assessments for the wells and pipes recorded at the AEUB based on specific rates established by the Minister of Municipal Affairs under the authority of the Municipal Government Act (Act) and Regulations thereto. These rates, both cost and depreciation rates, are contained in a document known, for the year under complaint, as the “Consolidation Of 2002 Minister’s Guidelines Regarding The Assessment of Farm Land Linear Property Machinery and Equipment Railway”, which includes the 2002 Alberta Linear Property Assessment Manual (Manual).

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In the case of the subject complaints, the Manual includes a depreciation table that provides a depreciation factor of 0.10 that can be translated to mean a depreciation of 90% with 10% remaining for pipe originating from a LSD having a non-producing well. This depreciation is generally known as the W-Policy.

W Policy

The Policy makes reference to a legal location description that uses the term “LSD” in connection with the section, township, range and meridian. Generally speaking, the quarter section forms the basis for land descriptions in the Province of Alberta with smaller areas being defined by a registered subdivision that can be by plan, descriptive plan or written meets and bounds description. However, for the purpose of narrowing a location, but not generally used for the purposes of land titles registration, a section can be divided into a smaller unit than a quarter section. This unit is known as a legal subdivision or LSD. There are 4 LSDs per quarter section or 16 per section, each of 40 acres. They are numbered in the same fashion as the sections in a township: commencing at the southeast corner of the section with LSD 1 continuing west to LSD 4 then north to LSD 5 and east to LSD 8 continuing in the same fashion ending in the north east corner of the section with LSD 16. Simply, a location of LSD 3 – Section 5, Township 54, Range 20 West of the 4th Meridian means the south east quarter of the south west quarter of section 5 of the township determined by its township and range indicator relative to the 4th meridian.

Under the W-Policy, the Manual states:

“For pipeline with an operation status at the AEUB that

- Has a “From” facility code of **WE and**
- Has a “From Legal location description with the same LSD, Section, Township, Range and Meridian that contains a non-producing well as defined in the *2002 Linear Property Assessment Manual*

the assessor will record “W” in the status field for the purpose of applying depreciation.”

The Manual defines a non-producing well as follows:

“Non-producing well means a well for which an assessment is prepared but did not produce for the period of 12 months before October 31 of the assessment year as determined by the record at the AEUB. A non-producing well does not include wells with an ‘Abandoned’ status at the AEUB.”

For the purposes of applying depreciation, the pipe that has the “W” code, under the Manual, receives a depreciation factor of 0.10 or 10% remaining.

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Directional Drilling

Directional drilling is, in this case, when an oil or gas well is commenced in one location and by a drilling procedure the well is angled to reach a point in the formation at another location. In the case of the subject complaints, the question is what is the location of the well: the well head or the bottom of the well? This matter is further complicated by the fact the AEUB records both the LSD location of the wellhead as well as the LSD location of the intended bottom of a directional drilled well.

Alberta Energy and Utilities Board

The AEUB has adopted a unique well identifier (UWI) as the standard identification of wells in the Province of Alberta. While the UWI is based on the legal survey position of a well, it is used primarily for identification rather than location. However, the location component is based on the LSD and relates to the bottom hole location rather than the surface position of the well. Well spacing of 40 acres normally means one well per LSD, however, spacing of less than 40 acres means that an LSD can include more than one well or more than one well bottom in the case of directionally drilled wells or combination of directionally and typical vertical wells.

At the time of licensing for directionally drilled wells, the well is assigned its bottom of the hole projected location. If the well bottoms out in a different location, the UWI would be changed to the new location. However, while the bottom location is used for the UWI, the AEUB records do include the surface location of the wells.

Operational Pipe

The “from” location is the starting point of the pipe according to the direction of flow. The starting point is defined using the same system as is used in the UWI, but not extended to the bottom of the hole location. The “from” location is the surface location of the well, which is where the pipe connects to a well.

Background Summary

With directional drilling, a licence is issued for the surface location and the anticipated down hole location. The surface location can be in an LSD that differs from the down-hole location. Because the W Policy provides for depreciation applicable only to operational pipe originating in a LSD that has a well recorded at the AEUB as non-producing regardless of being connected or carrying product, the “from” location becomes important. The subject complaints relate to operational pipe having a “from” location that corresponds to the down-hole location but not the surface location of the well. The argument of the Complainants is that the DLA is being too restrictive in interpreting the legislation by

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limiting depreciation to only the operation pipe having a “from” location that corresponds to the surface location of a non-operational well.

ISSUES

1. Does the Manual limit the DLA to using the surface location of a non-producing well in applying the W Policy?
2. If not limited, can the DLA use the bottom location of a non-producing well in applying the W Policy?
3. If not limited to either location, can the DLA exercise discretion in using either surface or bottom or a combination of both or both in applying the W Policy?
4. If discretion is available to the DLA, has the DLA been consistent in the application of the W Policy?
5. If consistent, has the application of the W Policy resulted in a fair and equitable treatment of operational pipe within the context of the W Policy?

LEGISLATION

Neither party is disputing whether or not the operational pipe is assessable as linear property and neither party is disputing the rates or depreciation factors applied by the Manual. The dispute centres on whether or not the DLA is applying the W Policy in a fair and equitable manner in not using both surface and bottom hole location of a directionally drilled non-producing well. However, the MGB finds it important to review the legislated parameters for both the DLA and linear property in case the parameters can give guidance in determining the question arising from the complaints.

Municipal Government Act (Act)

The Act, with respect to pipelines and wellhead installations, defines this component of linear property as:

284(1)(k) “linear property” means

... (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

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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,

The Act gives direction as to who is to assess linear property and how it is to be assessed. In the case of linear property, the Act directs that the assessor be designated by the Minister prepare each linear assessment to reflect the regulated valuation standard and the specification and characteristics as of a specific date. The specification and characteristics are to be obtained from either the records of the Alberta Energy and Utilities Board or from the operators of the linear property. However, the Act further directs that if an operator does not provide a report, if requested, the Assessor must prepare an assessment using whatever information is available.

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

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- (ii) the report requested by the assessor under subsection (3).*
- (3) If the assessor considers it necessary, the assessor may request the operator of linear property to provide a report relating to that property setting out the information requested by the assessor.*
- (4) On receiving a request under subsection (3), the operator must provide the report not later than December 31.*
- (5) If the operator does not provide the report in accordance with subsection (4), the assessor must prepare the assessment using whatever information is available about the linear property.*

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

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

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

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

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

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

The Regulation establishes the Assessor must calculate the assessment of linear property using the procedures within 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.

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

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

These guidelines are comprised of the following:

1.001 APPLICATION

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

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

3.002 CALCULATION OF ASSESSMENT

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

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

In the subject case it is the application of (d) which is in dispute between the parties. The Complainants argue that the DLA did not apply the depreciation correctly according to Schedule D, in that both the surface location of a well and the bottom hole location should be used in determining the application of this depreciation.

Section 1.005 of the 2001 Manual provides definitions for “discontinued” pipe, “non-producing well” and “operational” pipe. Each of these words has distinctive meaning. Accordingly, section 1.005 defines a Non-producing well. There is no definition in any of the legislation for an abandoned well.

1.005 PIPELINE (PL)

In this manual, the following definitions apply:

- (b) “Discontinued” is the status of pipe as determined by the record at the Alberta Energy and Utilities Board.
- (g) “Non-producing well” means a well for which an assessment is prepared but did not produce for the period of 12 months before October 31 of the assessment year as determined by the record at the Alberta Energy and Utilities Board or as determined by the assessor.
- (h) “Operational” is a pipe status given to linear property by the Alberta Energy and Utilities Board or as determined by the assessor.

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Section 3.000 of the 2001 Manual limits the discretion of the DLA in the application of depreciation to that prescribed in Schedule C and D.

3.000 SCHEDULE C – DEPRECIATION

The depreciation factors prescribed in Schedule C for linear property that is described in Schedule C are exhaustive.

No additional depreciation can be applied except as specified in Schedule D.

4.000 SCHEDULE D – ADDITIONAL DEPRECIATION

The additional depreciation for Linear Property described in Schedule C, as specified in Schedule D, is exhaustive. No further additional depreciation is to be given by the assessors.

Section 4.003.100 of Schedule D of the 2001 Manual deals with “additional depreciation”, which in this case is applicable when any of the three conditions listed are met

4.000 SCHEDULE D – ADDITIONAL DEPRECIATION 4.003 PIPELINE (PL) 4.003.001 Pipe

Additional depreciation of pipe shall be determined using the table below.

Code	Pipe	Depreciation Factor
W	Pipe that has a facility code WE and the from location is within an LSD that has a Non Producing Well	0.10
D	Discontinued	0.10
B	Pipe Constructed prior to 1940*	0.50

* Status declared by each company

SUMMARY OF COMPLAINANTS' POSITION

The general position of the Complainants is that there is no legislative requirement that the DLA is limited to the surface location of a non-producing well in determining if the W Policy applies to the operational pipe having that location as the “from” location of the pipe. The argument of the Complainants is that using only the surface location is restrictive and an incorrect interpretation of the W Policy.

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In support of this position, the Complainants relied on the use of the bottom of the hole location in the UWI. Because the AEUB bases its identification of the well on the bottom hole location, this location should also be considered in the application of the W Policy. To do otherwise ignores the fact that surface and bottom locations are for the same well. The Complainants argued that they are not asking the DLA to incorporate facts beyond the information needed to complete an assessment, but is a request to use all the available AEUB information.

The Complainants argued that fairness and equity requires that both locations be used because situations can develop in which the use of the surface location can indicate depreciation for a operational pipe still carrying product. It is possible that an LSD can contain both a non producing well and a producing well, with the operational pipe connected to the producing well receiving 90% depreciation. This is no different than a situation in which the down-hole location of a non-producing well is the same as the surface location of a producing well. Equity demands that both operational pipe attached to producing wells in a LSD with a non producing well, either the surface or bottom location should receive the same level of depreciation.

It is the position of the Complainants that the W Policy is based on the location of a non-producing well and because the UWI incorporates the bottom of the hole location, this should be included in the locations used when applying the W Policy.

SUMMARY OF RESPONDENT'S POSITION

The position of the Respondent is that the assessments are prepared using regulated costs and regulated depreciation factors and, being regulated, it cannot be complained about. In addition, the subject complaints do not fit the prescribed W Policy and there is no basis for allowing the depreciation.

The Respondent confirmed that the DLA consistently uses the surface location of a well and the surface “from” location for the operational pipe in determining the applicability of the W Policy. In applying the W Policy in a consistent manner, fairness and equity has been maintained.

Generally, the argument of the Respondent is that the nature of the “from” location of the pipe is that it attaches to the well at the surface and it is the surface location that is the relevant consideration as to whether the “from” LSD location contains a non-producing well. Further, the very nature of the production of a well is determined at the wellhead because there may be situations where there is more than one borehole with one or more not producing. This mitigates the use of the bottom hole location because a situation could exist with production at the wellhead, but non-production at one of the directionally drilled bottoms having a different location.

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In respect to the equity question, the Respondent argued that linear property assessments are regulated by the Manual and as regulated assessments inequity can exist. However, in the case of the subject complaints, the DLA is basing the W Policy on the surface location of the well and is consistent in the use of the surface location and, therefore, the W Policy is being applied in a fair and equitable manner.

In conclusion, the Respondent submitted that if the Complainants' interpretation were accepted, it would result in the misapplication of the W Policy.

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 matters to be as follows:

1. The Manual does not limit the DLA in using the surface location and/or bottom hole location of a non-producing well in the determination of the applicability of the W Policy.
2. The DLA does have discretion in the determination of the location of a non-producing well.
3. The DLA has consistently used the surface location of a non-producing well in the application of the W Policy to operational pipe.
4. The surface location of a non-producing well corresponds to the commencement of an operational pipe.

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 listed on Appendix "C" are denied and the assessments are confirmed.

It is so ordered.

REASONS

A careful reading of the W Policy does not give specific direction as to whether the surface location or the bottom of the well should be used in determining if the "from" location of operational pipe corresponds to the location of a non-producing well. In the absence of specific direction, the DLA does have the authority to exercise discretion in the use of either location.

The authority to exercise discretion originates from Section 293 of the Act. Section 284 of the Act and the definitions in the 2001 Minister's Guidelines define assessor as the Designated Linear Assessor.

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Substituting these words into Section 293 reveals that the DLA does have discretion to apply a method not prescribed in the Regulations or Manual.

In exercising this discretion, the DLA has consistently used the surface location. The MGB sees the use of the surface location of non-producing wells as reasonable and proper application of the W Policy that results in fairness and equity for two reasons. The first reason, the W Policy relates to operational pipe subject to a “from” location which corresponds to the location of a non-producing well. Because the pipe is connected to the well at its surface location, it is reasonable to conclude that it is this location that should form the basis of the W Policy. To conclude otherwise would ignore the relationship of an operational pipe to a well and current drilling practices.

The second reason is based on the definition of linear property itself. Section 284(1)(k)(iii) defines the various types of pipe that is considered to be within the category of “pipeline”. While all the types of pipe described are included in the definition of “pipeline”, the need to specifically define pipe used to gather, distribute or transport gas and oil and to specifically define pipe in a well would seem to indicate that they are different or seen to be different by the industry, thereby requiring a separate listing. When coupled with the listing of a well head installation located at a well site, a relationship becomes evident. The connection between pipe used for gathering and pipe within a well is the well head installation, therefore, it is reasonable to conclude that the relationship/connection between an operational pipe and a non producing well is the well head which has a surface location.

Finally, in response to the Complainants argument that the application of the W Policy results in an inequity that deserves a remedy, the MGB would comment that one of the primary tenants of legislative interpretation is that the legislators have full knowledge and understanding of what they are legislating and the result is intended. If there is inequity within the legislative scheme then it can be undone only by an act of the legislators and not by the MGB. Even if operational pipe carrying product, in certain instances, does get additional depreciation, the MGB accepts that this is the intent of the legislators. The MGB accepts that the legislators, in adopting a record system based on the LSD and AEUB records, recognized that, in some cases, operational pipe carrying product would receive additional depreciation because the LSD included a non-producing well. It is the duty of the MGB to determine if the assessor, in preparing the assessment for the subject property, applied the legislation in a fair, equitable and correct fashion. It is not the role of the MGB to determine if the procedures that must be followed in the Act, 2001 Manual, or Guidelines are themselves fair or equitable.

No costs to either party.

Dated at the City of Edmonton, in the Province of Alberta, this 10th day in November 2003.

MUNICIPAL GOVERNMENT BOARD

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(SGD.) C. Bethune, Presiding Officer

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APPENDIX "A"

APPEARANCES

NAME	CAPACITY
Ken Shaw	Deloitte & Touche for the Complainants
Shawna Burke-Martin	Deloitte & Touche for the Complainants
William (Skip) Myers	Husky Oil Operations Ltd., Complainant
Gordon Sharek	Solicitor for the Respondent
Adrian Jewell	Solicitor for the Respondent
Janet Fortin	Assessment Services Branch for the Respondent
Chris Uttley	Assessment Services Branch for the Respondent
Gerald Moffatt	Witness for the Respondent

APPENDIX "B"

DOCUMENTS RECEIVED AT THE HEARING AND CONSIDERED BY THE MGB:

NO.	ITEM
C1	Submission of Deloitte & Touche
C2	Rebuttal of Deloitte & Touche
C3	2002 Alberta Linear Property Assessment Manual
C4	Submission of Husky Oil Operations
R5	Production Material of the Respondent related to 2003 complaints filed by Deloitte & Touche
R6	Production Material of the Respondent related to 2003 complaints filed by Husky Oil Operations Ltd.
R7	Brief of Legal Argument and Submission of the Respondent
R8	2002 Assessment Year Detail Report, Husky Oil Operations Ltd. in the M.D. of Opportunity
R9	Will Say Statement for the Respondent
C10	Board Order MGB 099/03
R11	Oil and Gas Conservation Act, Chapter O-6
R12	Resume of Michael Gerald Moffatt

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R13

EUB Production Accounting Handbook (Guide 7)

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APPENDIX “C”

**2003 LINEAR PROPERTY ASSESSMENT COMPLAINTS
HUSKY OIL OPERATIONS AND
COMPLAINANTS REPRESENTED BY DELOITTE & TOUCHE
ISSUE OF W POLICY - PROPERTIES BEFORE THE MGB AFTER WITHDRAWALS**

Acode	Assessee Name	Mcode	Municipality Name	PPI-ID #	Original Assessment
0RL9	Baytex Energy Inc.	0049	County of Camrose	666159	\$ 166,500
0RL9	Baytex Energy Inc.	0299	County of Stettler	661174	\$ 39,820
0AL2	Marathon Canada Ltd.	0296	Starland County	746245	\$ 166,960
0AL2	Marathon Canada Ltd.	0496	Northern Sunrise County	693764	\$ 47,440
0AL2	Marathon Canada Ltd.	0496	Northern Sunrise County	693766	\$ 24,220
0AL2	Marathon Canada Ltd.	0496	Northern Sunrise County	746871	\$ 9,380
0AW4	Paramount Resources Ltd.	0508	R.M. of Wood Buffalo	621862	\$ 245,460
0TR8	Shiningbank Energy Management Inc.	0193	Lac Ste. Anne County	754199	\$ 57,950
0TR8	Shiningbank Energy Management Inc.	0312	M.D. of Taber	754283	\$ 6,250
0R46	Husky Oil Operations Ltd.	0142	Special Areas Board #2	746729	\$ 21,720
0R46	Husky Oil Operations Ltd.	0142	Special Areas Board #2	656396	\$ 9,860
0R46	Husky Oil Operations Ltd.	0142	Special Areas Board #2	656397	\$ 7,710
0R46	Husky Oil Operations Ltd.	0142	Special Areas Board #2	688981	\$ 10,830
0R46	Husky Oil Operations Ltd.	0142	Special Areas Board #2	688982	\$ 14,020
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	546113	\$ 17,610
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	546116	\$ 11,200
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	546120	\$ 7,050
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	546121	\$ 4,480
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	655873	\$ 2,020
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	658971	\$ 5,840
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	658972	\$ 5,840
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	658984	\$ 1,170
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	658985	\$ 1,170
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	662610	\$ 6,490
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	662635	\$ 5,020
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	662636	\$ 5,020
0R46	Husky Oil Operations Ltd.	0258	M.D. of Provost	671466	\$ 1,170
0R46	Husky Oil Operations Ltd.	0296	Starland County	640830	\$ 86,870
0R46	Husky Oil Operations Ltd.	0511	M.D. of Northern Lights	747121	\$ 34,960
0R46	Husky Oil Operations Ltd.	0511	M.D. of Northern Lights	747122	\$ 34,960
0R46	Husky Oil Operations Ltd.	0201	Leduc County	671100	\$ 121,980
0R46	Husky Oil Operations Ltd.	0133	County of Grande Prairie	624960	\$ 34,090