

# Assessment Bulletin

IB Bulletin No. 11-04  
November 2011

## 2011 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land

The 2011 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land were approved by the Minister of Municipal Affairs on December 6, 2011. Below are the 2011 assessment year modifiers (AYMs) and cost factors for regulated properties.

Property Type	Assessment Year Modifier	Cost Factor
Wells	1.278	
Pipelines	1.114	
Electric Power Systems	1.344	0.74
Telecommunication Carriers	1.114	0.90
Cable Distribution Undertakings	1.140	0.88
Machinery and Equipment	1.30	0.77
Railway	1.09	
<b>Farm Land</b>		
Dry Arable	1.00	
Dry Pasture	1.00	
Irrigated Arable	1.03	

The Assessment Year Modifier for Railway has been changed after the stakeholder review as a result of additional information received during the feedback process.

The 2011 Minister's Guidelines with the AYMs, cost factors, and Ministerial Order are on the Municipal Affairs website. The link is:

[http://municipalaffairs.alberta.ca/mc\\_property\\_assessment\\_and\\_taxation\\_legislation.cfm](http://municipalaffairs.alberta.ca/mc_property_assessment_and_taxation_legislation.cfm)

If you have any questions, please contact the Assessment Services Branch at [lgsmail@gov.ab.ca](mailto:lgsmail@gov.ab.ca), or at 780-422-1377 (toll-free from anywhere in Alberta by first dialling 310-0000) or contact:

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