

# Assessment Bulletin

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## 2012 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land

The 2012 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land were approved by the Minister of Municipal Affairs on November 19, 2012. Below are the 2012 assessment year modifiers (AYMs) and cost factors for regulated properties.

<b>Property Type</b>	<b>Assessment Year Modifier</b>	<b>Cost Factor</b>
Wells	1.338	
Pipelines	1.147	
Electric Power Systems	1.333	0.75
Telecommunication Carriers	1.122	0.89
Cable Distribution Undertakings	1.270	0.79
Machinery and Equipment	1.34	0.75
Railway	1.22	
<b>Farm Land</b>		
Dry Arable	1.000	
Dry Pasture	1.000	
Irrigated Arable	1.030	

The 2012 Minister's Guidelines with the AYMs, cost factors, and Ministerial Order are on the Municipal Affairs website at link below:

[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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