

# Assessment Bulletin

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## **Well Drilling Equipment Tax (WDET) New Reporting Information for Municipal Statistical Information Return**

AR 218/2014, Well Drilling Equipment Tax Rate Regulation, came into effect on January 1, 2015. The regulation introduces a new formula and rates effective January 1, 2016. To coincide with the new rates, additional reporting requirements have been established through extended consultation meetings with municipal and industry stakeholders.

Additional reporting on WDET revenue and expenses will be required for municipalities through the annual Statistical Information Return (SIR) in 2017 for the year 2016. The purpose of this bulletin is to inform municipalities of this new information requirement, allowing time to develop the necessary internal tracking and recording procedures.

**The following fields and definitions will be added for reporting on WDET expenditures on road development and maintenance in municipalities.**

Line ---- This field requires a yes or no response to the question: Does your municipality have a bylaw to collect the Well Drilling Equipment Tax (WDET)?

The *Municipal Government Act*, section 388, requires a municipal council to pass a WDET bylaw in order to impose a tax in respect of equipment used to drill a well for which a licence is required under the *Oil and Gas Conservation Act*.

The following fields relate to Line 5520 - **Length of All Open Roads Maintained in Kilometres**, defined as “the length of all open and maintained roads under the direction, control and management of the municipality, regardless of the number of lanes. Road means land that is shown as a road on a plan of survey that has been filed or registered in a land titles office, or is used as a public road. Roads would include a bridge forming part of a public road. Road allowances that are not open are excluded for this purpose.”

Line ---- **Road Grading and Graveling**

This field refers to the total capital amount spent in the reporting year on grading and graveling roads defined in Line 5520.

Line ---- **Dust Control**

This field refers to the total amount spent in the reporting year to control dust on the roads defined in Line 5520.

Line ---- **Bridges and Culverts**

This field refers to the total amount spent in the reporting year on installing and finishing new or replacement bridges and culverts for roads defined in Line 5520.

Line ---- **Paving/Overlay**

This field refers to the total amount spent in the reporting year on preparation, base course paving, and final paving of roads defined in Line 5520.

Line ---- **Traffic Control Devices and Signage**

This field refers to the total amount spent in the reporting year on the installation and maintenance of traffic control systems and on regulatory, guidance and direction signage for roads defined in Line 5520.

Line ---- **Other**

This field refers to any other costs associated with road maintenance that have not been included in the above categories.

(Note: Line numbers will be established for reporting in 2017.)

Information for the municipal statistical return can be found on the Municipal Affairs website at the following link: [http://www.municipalaffairs.alberta.ca/am\\_municipal\\_statistical\\_return](http://www.municipalaffairs.alberta.ca/am_municipal_statistical_return)

If you have any questions regarding this bulletin, 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 dialing 310-0000).