

# Assessment Bulletin

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## 2006 Minister's Guidelines For Linear Property, Machinery and Equipment, Railway and Farm Land

The 2006 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land were approved by the Minister of Municipal Affairs on December 6, 2006. Below are the 2006 assessment year modifiers and cost factors for regulated properties.

Property Type	Assessment Year Modifier	Cost Factor
Wells	1.871	n/a
Pipelines	1.581	n/a
Electric Power Systems	1.348	0.74
Telecommunication Carriers	1.077	0.93
Cable Distribution Undertakings	1.033	0.97
Machinery and Equipment	1.56	0.64
Railway	1.16	n/a
Farm Land		
Dry Arable	1.00	n/a
Dry Pasture	1.00	n/a
Irrigated Arable	1.03	n/a

The 2006 Linear Property Assessment Minister's Guidelines reflect the removal of the W policy for pipeline linear property. The 2006 Minister's Guidelines with the assessment year modifiers, cost factors, and Ministerial Order is on the Municipal Affairs website. The link is [http://www.municipalaffairs.gov.ab.ca/as\\_minister\\_guidelines.htm](http://www.municipalaffairs.gov.ab.ca/as_minister_guidelines.htm)

If you have any questions on the assessment year modifiers, cost factors, or 2006 Minister's Guidelines, please contact one of the following Regulated Assessment Policy Unit staff members:

- Peter Christiansen, Manager, Minister's Guidelines Team, at (780) 644-7986 or e-mail: [peter.christiansen@gov.ab.ca](mailto:peter.christiansen@gov.ab.ca)
- Rory Badger, Advisor, Minister's Guidelines Team at (780) 422-8391 or e-mail: [rory.badger@gov.ab.ca](mailto:rory.badger@gov.ab.ca)
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# Further Update about Regulations

## ***Assessment Complaints and Appeals Amendment Regulation***

The Assessment Complaints and Appeals Regulation has been amended only to extend its expiry date to December 31, 2007. This will allow for further consultation. The process for making a complaint or appeal will remain the same for one year while further consultation takes place. The amendment regulation was filed as **AR 309/2006** and comes into force on **December 8, 2006**.

### **Note!!**

**Chief Administrative Officers are strongly urged to inform their assessment review board clerks of the amendment to the above regulation.**

## **Well Drilling Equipment Tax Rate Amendment Regulation**

The Well Drilling Equipment Tax Rate Regulation has been amended only to extend its expiry date to December 31, 2007. This will allow for consultation about proposals for new rates to take place in 2007. The amendment regulation was filed as **AR 310/2006** and comes into force on **December 8, 2006**.