



ELECTRIC ENERGY GENERATION EXEMPTION REGULATION

Attached are the following:

1. Order in Council (OC) 528/2000, which received approval on December 20, 2000. It makes the Electric Energy Generation Exemption Regulation (AR 318/2000).
2. The Electric Energy Generation Exemption Regulation, AR 318/2000, which is effective January 1, 2000. This regulation allows the Minister of Municipal Affairs to exempt electric power systems from taxation for the purposes of paying requisitions referred to under section 326(a)(ii) and (iii) of the Municipal Government Act.
3. Ministerial Order (MO) L:279/00, was approved December 29, 2000 and is in effect for the 2001 taxation year. The MO sets the education property exemption at 50 percent for taxation year 2001 and describes the calculation process to be followed.

The Municipal Government Act and Regulations are available through the Alberta Municipal Affairs' website at www.gov.ab.ca/ma or the Queen's Printer at:

11510 Kingsway Avenue
Edmonton, Alberta T5G 2Y5
Phone: (780) 427-4952
Fax: (780) 452-0668

McDougall Centre, 455 - 6 Street SW
Calgary, Alberta T2P 4E8
Phone: (403) 297-6251
Fax: (403) 297-8450

Internet: www.gov.ab.ca/qp

For more information, please contact Mr. Dan Driscoll, Coordinator, Regulated Policy at (780) 422-8389.

Alberta
MUNICIPAL AFFAIRS



Province of Alberta
Order in Council

O.C. 528 /2000

AR 318/2000
DEC 20 2000

ORDER IN COUNCIL

Approved and ordered:

Lieutenant Governor

The Lieutenant Governor in Council makes the Electric Energy
Generation Exemption Regulation set out in the attached Appendix.



ACTING CHAIR

Alberta

For Information only

Recommended by: Minister of Municipal Affairs

Authority: Municipal Government Act
(section 603)

A P P E N D I X

Municipal Government Act

ELECTRIC ENERGY GENERATION EXEMPTION REGULATION

1 Notwithstanding sections 358, 359.1(4) and 359.2(4) of the Act, the Minister may in respect of a taxation year, to any extent the Minister considers appropriate, exempt electric power systems intended for or used in the generation of electricity from taxation for the purpose of raising revenue needed to pay the requisitions referred to in section 326(a)(ii) and (iii) of the Act.

2 This Regulation is repealed in accordance with section 603(2) of the Act.

3 This Regulation comes into force on January 1, 2001.



ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

MLA, Grande Prairie - Smoky

MINISTERIAL ORDER NO. L:279/00

I, Walter Paszkowski, Minister of Municipal Affairs, pursuant to section 1 of the Electric Energy Exemption Regulation make the following orders:

1. That linear property consisting of electric power systems intended for, or used in, the generation of electricity and classified as non-residential property under section 297 of the Municipal Government Act (hereafter referred to as "electric power generation property") are, to the following extent, exempt from taxation for the purpose of raising revenue needed to pay the requisitions referred to in section 326(a)(ii) and (iii) of the Municipal Government Act (the school requisitions) for the 2001 taxation year:

50% exempt.

2. That to accomplish the 50% tax exemption for electric power generation property the municipality must:
 - a. use the following formula for calculating the tax rate for school requisition purposes for non-residential property in the municipality:

$$\frac{\text{non-residential school requisition}}{A + (B \times 0.5)} = \text{TAX RATE}$$

where

- A = assessments used to calculate the 2001 property tax rate for all property excluding electric power generation property;
B = assessments used to calculate the 2001 property tax rate for all electric power generation property;
and
0.5 = exemption provided in section 1

- b. use the following formula for calculating the tax to be imposed on an electric power generation property for the purposes of the school requisition:

$$C \times 0.5 \times \text{TAX RATE} = D$$

where

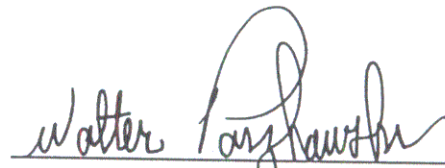
C = assessment used to calculate the 2001 property tax amount for the electric power generation property;

TAX RATE = the rate determined in accordance with clause (a);

D = the amount of tax to be imposed for school requisition purposes; and

0.5 = exemption provided in section 1

Dated at Edmonton, Alberta, this 29th day of December, 2000.



Walter Paszkowski
Minister of Municipal Affairs