

Assessment Bulletin

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2014 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land

The 2014 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land were approved by the Minister of Municipal Affairs on December 2, 2014. Below are the 2014 assessment year modifiers (AYMs) and cost factors for regulated properties.

Property Type	Assessment Year Modifier	Cost Factor
Wells	1.430	
Pipelines	1.189	
Electric Power Systems	1.393	0.72
Telecommunication Carriers	1.136	0.88
Cable Distribution Undertakings	1.355	0.74
Machinery and Equipment	1.37	0.73
Railway	1.28	
Farm Land		
Dry Arable	1.000	
Dry Pasture	1.000	
Irrigated Arable	1.030	

The 2014 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

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

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