

Assessment Bulletin

Bulletin No. 15-03
December 2015

2015 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land

The 2015 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land were approved by the Minister of Municipal Affairs on December 2015. Below are the 2015 assessment year modifiers (AYMs) and cost factors for regulated properties.

Property Type	Assessment Year Modifier	Cost Factor
Wells	1.377	
Pipelines	1.071	
Electric Power Systems	1.422	0.70
Telecommunication Carriers	1.150	0.87
Cable Distribution Undertakings	1.361	0.73
Machinery and Equipment	1.38	0.72
Railway	1.36	
Farm Land		
Dry Arable	1.000	
Dry Pasture	1.000	
Irrigated Arable	1.030	

The 2015 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:

Sheila Young, Director, Assessment & Property Tax Policy, at 780-422-8078 or by email at sheila.young@gov.ab.ca

Ken Anderson, Manager, Regulated Assessment, at 780-427-8962 or by email at ken.anderson@gov.ab.ca

ISBN 978-1-4601-2024-8 (Print)
ISBN 978-1-4601-2025-5 (Online)
ISSN 2291-9821 (Print)
ISSN 2291-983X (Online)

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