

A ssessment Bulletin

Bulletin No. 18-04
December 2018

2018 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land

The 2018 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land were approved by the Minister of Municipal Affairs on December 13, 2018. Below are the 2018 assessment year modifiers (AYMs) and cost factors for regulated properties.

Property Type	Assessment Year Modifier	Cost Factor
Wells	1.200	
Pipelines	1.019	
Electric Power Systems	1.470	0.68
Telecommunication Carriers	1.150	0.87
Cable Distribution Undertakings	1.389	0.72
Machinery and Equipment	1.399	0.71
Railway	1.410	
Farm Land		
Dry Arable	1.000	
Dry Pasture	1.000	
Irrigated Arable	1.030	
Woodlot	1.000	

The 2018 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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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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