

Assessment Bulletin

Phone: 780.422.1377
Fax: 780.422.3110
Email: lgsmail@gov.ab.ca
www.municipalaffairs.gov.ab.ca
15th Floor, Commerce Place
10155-102 Street
Edmonton, AB T5J 4L4

IB Bulletin No: 08-12
December 2008

2008 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land

The 2008 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land were approved by the Minister of Municipal Affairs on December 10, 2008. Below are the 2008 assessment year modifiers (AYMs) and cost factors for regulated properties.

Property Type	Assessment Year Modifier	Cost Factor
Wells	1.267	
Pipelines	1.255	
Electric Power Systems	1.325	0.75
Telecommunication Carriers	1.076	0.93
Cable Distribution Undertakings	0.988	1.01
Machinery and Equipment	1.32	0.76
Railway	1.18	
Farm Land		
Dry Arable	1.00	n/a
Dry Pasture	1.00	n/a
Irrigated Arable	1.03	n/a

The 2008 Minister's Guidelines with the AYMs, cost factors, and Ministerial Order are on the Municipal Affairs website. The link is:

http://municipalaffairs.alberta.ca/mc_property_assessment_and_taxation_legislation.cfm

If you have any questions on the AYMs, cost factors, or 2008 Minister's Guidelines, please contact one of the following at Municipal Affairs.

Sheila Young, Director, Regulated Assessment Policy at 780-422-8078 or e-mail at: sheila.young@gov.ab.ca

Ken Anderson, Manager, Minister's Guidelines, at 780-427-8962 or e-mail at: ken.anderson@gov.ab.ca

ISBN 978-0-7785-7164-3 (print)
ISBN 978-0-7785-7165-0 (online)