

PROPERTY ASSESSMENT AND TAXATION ACT
CONSOLIDATION OF PROPERTY ASSESSMENT REGULATIONS
R.R.N.W.T. 1990,c.P-7

(Current to: June 30, 2014)

AS AMENDED BY NORTHWEST TERRITORIES REGULATIONS:

R-079-92
R-080-94
R-152-98
R-015-99

AS AMENDED BY NUNAVUT REGULATIONS:

R-009-2000
 In force June 1, 2000
R-012-2003
 In force August 7, 2003
R-020-2004
 In force October 26, 2004
R-007-2013
 In force March 1, 2013
R-014-2014
 In force April 22, 2014

This consolidation is not an official statement of the law. It is an office consolidation prepared for convenience only. The authoritative text of regulations can be ascertained from the *Revised Regulations of the Northwest Territories, 1990* and the monthly publication of Part II of the *Northwest Territories Gazette* (for regulations made before April 1, 1999) and Part II of the *Nunavut Gazette* (for regulations made on or after April 1, 1999).

A copy of a regulation of Nunavut can be obtained from the Territorial Printer at the address below. The *Nunavut Gazette* and this consolidation are also available online at <http://www.justice.gov.nu.ca/english/legislation.html> but are not official statements of the law.

Any registered regulations not yet published in the *Nunavut Gazette* can be obtained through the Registrar of Regulations at the address below.

Territorial Printer
Legislation Division
Department of Justice
Government of Nunavut
P.O. Box 1000, Station 550
Iqaluit, NU X0A 0H0

Tel.: (867) 975-6305
Fax: (867) 975-6189
Email: Territorial.Printer@gov.nu.ca

GLOSSARY OF TERMS USED IN CONSOLIDATIONS

Miscellaneous

c.	means "chapter".
CIF	means "comes into force".
NIF	means "not in force".
s.	means "section" or "sections", "subsection" or "subsections", "paragraph" or "paragraphs".
Sch.	means "schedule".

Citation of Acts

R.S.N.W.T. 1988,c.D-22	means Chapter D-22 of the <i>Revised Statutes of the Northwest Territories, 1988</i> .
R.S.N.W.T. 1988,c.10(Supp.)	means Chapter 10 of the Supplement to the <i>Revised Statutes of the Northwest Territories, 1988</i> . (Note: The Supplement is in three volumes.)
S.N.W.T. 1996,c.26	means Chapter 26 of the 1996 Annual Volume of the Statutes of the Northwest Territories.
S.Nu. 2002,c.14	means Chapter 14 of the 2002 Annual Volume of the Statutes of Nunavut.

Citation of Regulations and other Statutory Instruments

R.R.N.W.T. 1990,c.A-1	means Chapter A-1 of the <i>Revised Regulations of the Northwest Territories, 1990</i> .
R-005-98	means the regulation registered as R-005-98 in 1998. (Note: This is a Northwest Territories regulation if it is made before April 1, 1999, and a Nunavut regulation if it is made on or after April 1, 1999 and before January 1, 2000.)
R-012-2003	means the regulation registered as R-012-2003 in 2003. (Note: This is a Nunavut regulation made on or after January 1, 2000.)
SI-005-98	means the instrument registered as SI-005-98 in 1998. (Note: This is a Northwest Territories statutory instrument if it is made before April 1, 1999, and a Nunavut statutory instrument if it is made on or after April 1, 1999 and before January 1, 2000.)
SI-012-2003	means the instrument registered as SI-012-2003 in 2003. (Note: This is a Nunavut statutory instrument made on or after January 1, 2000.)

PROPERTY ASSESSMENT REGULATIONS

1. In these regulations,

"Alberta Schedule" means Schedules 1 to 6 of the Assessment Manual; (*annexe de l'Alberta*)

"Assessment Manual" means the Alberta Assessment Manual, 1984 First Edition, produced by the Assessment Standards Branch of Alberta Municipal Affairs, Government of Alberta, as amended to September 30, 2000, with such modifications as the circumstances require; (*manuel d'évaluation*)

"assessment year" means the period from November 1 in one year to October 31 in the following year for which an assessment roll is prepared; (*année d'évaluation*)

"base year" means, in respect of a general assessment, the calendar year two years before the year in which the general assessment year ended; (*année de base*)

"base year modifier" means the base year modifier determined in accordance with sections 1.180.000 to 1.180.050 of Alberta Schedule 1; (*modificateur de l'année de base*)

"general assessment" means, in a municipal taxation area or the general taxation area, the assessment of

- (a) all assessable land, or
- (b) all assessable property other than land; (*évaluation générale*)

"general assessment year" means the assessment year in which a general assessment of assessable land or assessable property other than land is conducted. (*année d'évaluation générale*)

R-079-92,s.2; R-009-2000,s.2; R-012-2003,s.2; R-007-2013,s.2.

1.01. The Assessment Manual is adopted with the changes set out in Schedule E under paragraph 117(1)(f) of the Act for the purposes of these regulations. R-007-2013,s.3.

1.1. A general assessment may be conducted in one assessment year in respect of assessable land and in another assessment year in respect of assessable property other than land. R-009-2000,s.3.

1.2. Repealed, R-007-2013,s.4.

PART I

LAND

2. (1) This section applies to the determination, in a general assessment year, of the assessed value of a parcel in a municipal taxation area.

(2) The assessed value of a parcel, other than a parcel that is an artificial island, is the market value of the parcel in the base year of the general assessment.

(3) The assessed value of every artificial island is the sum of

- (a) the market value of the area of the water bed that forms the base of the island, and
- (b) the cost of the fill that forms the island above the ordinary high water mark on the island,

in the base year of the general assessment.

(4) The market value of the water bed referred to in paragraph (3)(a) is based on the market value of a parcel that

- (a) is located within the municipal taxation area in which the artificial island is located;
- (b) is not covered by water; and
- (c) has the same use established by law as the surface of the artificial island or, where no use has been established by law, a use determined by the Director to be similar to the actual use of the surface of the artificial island.

3. (1) In this section,

"development quotient" means the development quotient of a parcel or part as determined under subsection (6); (*quotient de mise en valeur*)

"part" means a part of a parcel. (*partie*)

(2) This section applies to the determination, in a general assessment year, of the assessed value of a parcel in the general taxation area.

(3) The assessed value of a parcel that does not exceed 1000 m² is determined according to the formula

$$(A \times B) \times C$$

where

- (a) A is the area of the parcel in square metres;
- (b) B is the base rate for the appropriate region established in Table 1 of Schedule C; and
- (c) C is the development quotient of the parcel.

(4) The assessed value of a parcel that exceeds 1000 m² is determined according to the formula

$$\frac{\sqrt{A \times (B \times 1000 \text{ m}^2)} \times C}{31.623}$$

where A, B and C have the same meanings as in subsection (3).

(5) Notwithstanding subsection (4), where a parcel that exceeds 10,000 m² can be divided into two or more parts each of which has a different development quotient, the assessed value of the parcel is determined by

- (a) applying the formula in subsection (4) where
 - (i) A and B have the same meanings as in subsection (3), and
 - (ii) C equals one;
- (b) applying the formula set out in subsection (4) where
 - (i) A is the area, in square metres, of the part with the highest development quotient,
 - (ii) B has the same meaning as in subsection (3), and
 - (iii) C is the development quotient of the part with the highest development quotient;
- (c) subtracting the result of the calculation in paragraph (b) from the result of the calculation in paragraph (a);
- (d) dividing the result of the calculation in paragraph (c) by the area in square metres of the parcel less the area in square metres of the part with the highest development quotient;
- (e) applying the formula in subsection (3) in respect of each part other than the part with the highest development quotient, where
 - (i) A is the area of the part in square metres,
 - (ii) B is the result of the calculation in paragraph (d), and
 - (iii) C is the development quotient of the part; and
- (f) adding the result of the calculation in paragraph (b) and the result of each calculation made under paragraph (e).

(6) The development quotient of a parcel or part is determined by

- (a) assigning a number within the range established for the appropriate region in each of columns 3, 4 and 5 of Table 2 of Schedule C, that corresponds, in respect of
 - (i) column 3, with the extent that the parcel or part has been legally surveyed,
 - (ii) column 4, with the extent that the parcel or part is serviced by road, and
 - (iii) column 5, with the extent that the parcel or part is cleared, filled to grade, levelled, provided with positive drainage and otherwise developed for use;
- (b) adding the numbers assigned under subparagraphs (a)(i) to (iii);

- (c) adding the number established for raw land in column 2 of Table 2 of Schedule C to the sum of the calculation in paragraph (b); and
- (d) dividing the sum of the calculation in paragraph (c) by 100.

(7) Notwithstanding subsections (3), (4) and (5), the assessed value of a parcel that is an artificial island is the sum of the addition of the value established under subsection (3), (4) or (5) for the area that forms the base of the artificial island on the water bed, and the value, in the base year of the general assessment, of the fill material that protrudes above the ordinary high water mark on the artificial island.

4. The assessed value of a parcel in an assessment year that is not a general assessment year is calculated as though the parcel was being assessed in the last general assessment year taking into account the circumstances affecting the parcel in the assessment year.

5. Where

- (a) the assessed owner or purchaser of a parcel, or the spouse, dependant or employee of the owner or purchaser, or any combination of them, or
- (b) an executor, administrator or trustee is an assessed owner of a parcel who holds the parcel for a former assessed owner or spouse or dependant of a former assessed owner and the former owner, spouse or dependant, or any combination of them,

use the parcel only as a residence for not less than 184 consecutive days of the assessment year, the assessed value of the parcel for that assessment year is calculated as though the only permitted use of the parcel established by law is for residential use.

PART II

IMPROVEMENTS AND MOBILE UNITS

6. In this Part,

"closed" means,

- (a) in respect of an improvement or mobile unit located on a hydrocarbon or mineral property, or an improvement located outside of a municipal boundary, an improvement or mobile unit that is not being used by its assessed owner and includes an improvement or mobile unit that has been abandoned;
- (b) in respect of property located within a municipal boundary other than hydrocarbon or mineral property, improvements or mobile units
 - (i) abandoned and condemned; or
 - (ii) derelict and not capable of use. (*fermée*)

"hydrocarbon or mineral property" means,

- (a) within the general taxation area, Class 3 or Class 4 property, or
- (b) within a municipal taxation area, a class of property comparable to one referred to in paragraph (a); (*propriété pétrolifère ou minière*)

"1983 replacement cost new" means, in respect of an improvement, or mobile unit, the cost of a new improvement or mobile unit in 1983 as determined in accordance with this Part. (*coût de remplacement à neuf de 1983*)

R-079-92,s.3; R-007-2013,s.5.

7. This Part applies to the assessment of improvements and mobile units in the general taxation area and all municipal taxation areas. R-079-92,s.3; R-007-2013,s.6.

8. (1) Subject to subsection (2), the assessed value of an improvement or mobile unit is the fair actual value of the improvement or mobile unit, as determined in accordance with this Part, multiplied by 0.666.

(2) **Repealed, R-020-2004,s.2.** R-080-94,s.2; R-020-2004,s.2; R-007-2013,s.7.

9. The fair actual value of an improvement or mobile unit in a general assessment year is the fair actual value of the improvement or mobile unit in the base year of the general assessment. R-007-2013,s.7.

9.1. Despite section 1.200.045 of Alberta Schedule 1, where a building or structure is described in Column 1 of Schedule F labeled "MODEL TYPE" and is of the class of construction described in Column 2 of Schedule F labeled "CLASS OF CONSTRUCTION", the age life shall be determined in accordance with Column 3 of Schedule F labeled "ANTICIPATED AGE LIFE". R-007-2013,s.8.

10. (1) The fair actual value in the base year of the general assessment of an improvement or mobile unit referred to in Alberta Schedule 2, 3, 4 or 5 is calculated by

- (a) determining the 1983 replacement cost new of the improvement or mobile unit in accordance with subsection (2);
- (b) multiplying the 1983 replacement cost new by the appropriate base year modifier, to determine the base year replacement cost new; and
- (c) subtracting from the base year replacement cost new
 - (i) the amount of depreciation determined to be attributable to normal physical deterioration and normal functional obsolescence under subsections (4) to (4.2), and
 - (ii) the amount, if any, that is allowed as abnormal depreciation under subsection (5.2).

(2) The 1983 replacement cost new of an improvement or mobile unit referred to in subsection (1) is calculated by

- (a) determining the classification of the improvement or mobile unit under Alberta Schedule 2, 3, 4 or 5;
- (b) calculating the base cost of the improvement or mobile unit in accordance with the appropriate Alberta Schedule;
- (c) adjusting the base cost by reason of a quality adjustment, if applicable;
- (d) modifying the base cost, if any of the components of the improvement or mobile unit differ from the description shown in the classification, through application of any unit costs, module rates or other adjustments shown in Alberta Schedule 2, 3, 4 or 5; and
- (e) further modifying the modified base cost by reason of the perimeter to area ratio and perimeter design or overall structural wall height, or both, if applicable.

(3) For the purposes of paragraph (2)(e),

- (a) sections 1.160.000 to 1.160.016, 1.160.020, 1.160.030 to 1.160.133 of Alberta Schedule 1 must be used as a guide in determining any adjustments made by reason of the perimeter to area ratio and perimeter design; and
- (b) sections 1.170.000 to 1.170.017 and 1.170.025 of Alberta Schedule 1 must be used as a guide in determining any adjustments made by reason of the overall structural wall height.

(4) Sections 1.200.035 to 1.200.037, 1.200.040, 1.200.045, 1.200.050, 1.200.061, 1.200.080 to 1.200.097 and 1.200.120 to 1.200.123 of Alberta Schedule 1 and sections 5.019.000 to 5.019.400 of Alberta Schedule 5 must be used as a guide in determining the amount of depreciation attributable to normal physical deterioration and normal functional obsolescence.

(4.1) Despite subsection (4), when determining the amount of depreciation attributable to normal physical deterioration and normal functional obsolescence in respect of an improvement that is classified as machinery, equipment, an appliance or a thing listed in Column 2 of Schedule G labeled as "Improvement", the amount of depreciation shall be determined in accordance with Column 3 of Schedule G labeled as "Determination Method".

(4.2) Despite subsection (4), when determining the amount of depreciation attributed to normal physical deterioration and normal functional obsolescence in respect of an improvement that is classified in Alberta Schedule 4, the amount of depreciation shall be determined as follows:

- (a) the anticipated age life of each model, quality and structure that forms the improvement shall be considered in accordance with section 1.200.045 of Alberta Schedule 1;
- (b) the chronological age of each model, quality and structure that forms the improvement shall be considered;
- (c) each model, quality and structure that forms an improvement shall be assigned a condition, desirability and utility rating in accordance with sections 1.200.060 and 1.200.061 of Alberta Schedule 1; and
- (d) the amount of depreciation shall be determined in accordance with sections 1.200.080 to 1.200.097 of Alberta Schedule 1.

(5) Repealed, R-015-99,s.2.

(5.1) Repealed, R-015-99,s.2.

(5.2) Where the Director is satisfied that an improvement or mobile unit has been or will have been closed for a period of at least 12 consecutive months immediately preceding October 31 in an assessment year, the Director may allow an amount in respect of the assessment year for the abnormal depreciation of the improvement or mobile unit, if the assessed owner of the improvement or mobile unit complies with subsection (5.3).

(5.3) The assessed owner of an improvement or mobile unit who wishes the Director to allow an amount in respect of an assessment year for the abnormal depreciation of the improvement or mobile unit shall, unless the Director has indicated otherwise, after July 31 and on or before September 30 in the assessment year, or within such other period as the Director may allow,

- (a) deliver to the Director a written request signed by the assessed owner that
 - (i) describes the improvement or mobile unit and identifies its location,
 - (ii) states that the improvement or mobile unit is closed,
 - (iii) states the period of time, as of the date of the request, that the improvement or mobile unit has been closed,
 - (iv) states that the assessed owner will continue to keep the improvement or mobile unit closed after the request is delivered until after October 31 in the assessment year, and
 - (v) states the name and address of the assessed owner; and
- (b) provide such other information, in addition to that required under paragraph (a), as the Director requests.

(5.4) Where the Director allows an amount for abnormal depreciation under subsection (5.2), the amount allowed shall be determined according to the formula

$$(A-B) \times \frac{C}{100}$$

where

- (a) A is the base year replacement cost new;
- (b) B is the amount of depreciation determined to be attributable to normal physical deterioration and normal functional obsolescence under subsection (4); and
- (c) C is the appropriate closure allowance factor set out in Schedule D for the number of consecutive months that the Director is satisfied the improvement or mobile unit has been or will have been closed as of October 31 in the assessment year for which the allowance is requested.

(5.5) An amount allowed by the Director under subsection (5.2) in respect of an assessment year is not allowed in respect of the succeeding assessment year, but is only allowed in respect of the assessment year for which it has been requested.

(6) If different parts of an improvement or mobile unit fall within different classifications of Alberta Schedule 2, 3, 4 or 5, those parts, for the purposes of this section, may be treated as falling within those different classifications, as far as it is practicable to do so, in order to determine the 1983 replacement cost new of the whole improvement or mobile unit. R-079-92,s.4,5; R-015-99,s.2; R-007-2013,s.9,10,11.

11. Repealed, R-007-2013,s.12.

12. Repealed, R-007-2013,s.12.

13. (1) The fair actual value in the base year of the general assessment of an improvement referred to in Alberta Schedule 6 is calculated by

- (a) determining the 1983 replacement cost new of the improvement in accordance with subsection (2);
- (b) multiplying the 1983 replacement cost new by the base year modifier for steel to determine the base year replacement cost new; and
- (c) subtracting from the base year replacement cost new
 - (i) the amount of the depreciation determined to be attributable to normal physical deterioration and normal functional obsolescence under subsection (3), and
 - (ii) the amount, if any, that is allowed as abnormal depreciation under subsection (6).

(2) The 1983 replacement cost new of an improvement referred to in subsection (1) is calculated by

- (a) determining the classification of the improvement under Alberta Schedule 6; and
- (b) calculating the base cost of the improvement in accordance with Alberta Schedule 6.

(3) Sections 1.200.050 and 1.200.120 to 1.200.123 of Alberta Schedule 1 must be used as a guide in determining the amount of depreciation attributable to normal physical deterioration and normal functional obsolescence.

(4) Repealed, R-015-99,s.3.

(5) Repealed, R-015-99,s.3.

(6) Where the Director is satisfied that an improvement has been or will have been closed for a period of at least 12 consecutive months immediately preceding October 31 in an assessment year, the Director may allow an amount in respect of the assessment year for the abnormal depreciation of the improvement, if the assessed owner of the improvement complies with subsection (7).

(7) The assessed owner of an improvement who wishes the Director to allow an amount in respect of an assessment year for the abnormal depreciation of the improvement shall, unless the Director has indicated otherwise, after July 31 and on or before September 30 in the assessment year, or within such other period as the Director may allow,

- (a) deliver to the Director a written request signed by the assessed owner that
 - (i) describes the improvement and identifies its location,
 - (ii) states that the improvement is closed,
 - (iii) states the period of time, as of the date of the request, that the improvement has been closed,
 - (iv) states that the assessed owner will continue to keep the improvement closed after the request is delivered until after October 31 in the assessment year, and
 - (v) contains the name and address of the assessed owner; and
- (b) provide such other information, in addition to that required under paragraph (a), as the Director requests.

(8) Where the Director allows an amount for abnormal depreciation under subsection (6), the amount allowed shall be determined according to the formula

$$(A-B) \times \frac{C}{100}$$

where

- (a) A is the base year replacement cost new;

- (b) B is the amount of depreciation determined to be attributable to normal physical deterioration and normal functional obsolescence under subsection (3); and
- (c) C is the appropriate closure allowance factor set out in Schedule D for the number of consecutive months that the Director is satisfied the improvement has been or will have been closed as of October 31 in the assessment year for which the allowance is requested.

(9) An amount allowed by the Director under subsection (6) in respect of an assessment year is not allowed in respect of the succeeding assessment year, but is only allowed in respect of the assessment year for which it has been requested.
R-079-92,s.6,7; R-015-99,s.3; R-007-2013,s.10,11.

14. (1) The fair actual value in the base year of the general assessment of an improvement or mobile unit not described in Alberta Schedule 2, 3, 4, 5 or 6 is calculated by

- (a) determining the 1983 replacement cost new of the improvement or mobile unit using section 1.190.050 of Alberta Schedule 1 where applicable;
- (b) multiplying the 1983 replacement cost new by the appropriate base year modifier to determine the base year replacement cost new; and
- (c) subtracting from the base year replacement cost new
 - (i) the amount of the depreciation determined to be attributable to normal physical deterioration and normal functional obsolescence under subsections (2) and (2.1), and
 - (ii) the amount, if any, that is allowed as abnormal depreciation under subsection (5).

(2) Sections 1.200.035 to 1.200.037, 1.200.040, 1.200.045, 1.200.050, 1.200.061, 1.200.080 to 1.200.097 and 1.200.120 to 1.200.123 of Alberta Schedule 1 must be used as a guide in determining the amount of depreciation attributable to normal physical deterioration and normal functional obsolescence.

(2.1) Despite subsection (2), when determining the amount of depreciation attributable to normal physical deterioration and normal functional obsolescence in respect of an improvement that is classified as machinery, equipment, an appliance or a thing listed in Column 2 of Schedule H labeled as "Improvement", the amount of depreciation shall be determined in accordance with Column 3 of Schedule H labeled as "Determination Method".

(3) Repealed, R-015-99,s.4.

(4) Repealed, R-015-99,s.4.

(5) Where the Director is satisfied that an improvement or mobile unit has been or will have been closed for a period of at least 12 consecutive months immediately preceding October 31 in an assessment year, the Director may allow an amount in respect of the assessment year for the abnormal depreciation of the improvement or mobile unit, if the assessed owner of the improvement or mobile unit complies with subsection (6).

(6) The assessed owner of an improvement or mobile unit referred to in subsection (5) who wishes the Director to allow an amount in respect of an assessment year for the abnormal depreciation of the improvement or mobile unit shall, unless the Director has indicated otherwise, after July 31 and on or before September 30 in the assessment year, or within such other period as the Director may allow,

- (a) deliver to the Director a written request signed by the assessed owner that
 - (i) describes the improvement or mobile unit and identifies its location,
 - (ii) states that the improvement or mobile unit is closed,
 - (iii) states the period of time, as of the date of the request, during which the improvement or mobile unit has been closed,
 - (iv) states that the assessed owner will continue to keep the improvement or mobile unit closed after the request is delivered until after October 31 in the assessment year, and
 - (v) states the name and address of the assessed owner; and
- (b) provide such other information, in addition to that required under paragraph (a), as the Director requires.

(7) Where the Director allows an amount for abnormal depreciation under subsection (5), the amount allowed shall be determined according to the formula

$$(A-B) \times \frac{C}{100}$$

where

- (a) A is the base year replacement cost new;
- (b) B is the amount of depreciation determined to be attributable to normal physical deterioration and normal functional obsolescence under subsection (2); and
- (c) C is the appropriate closure allowance factor set out in Schedule D for the number of consecutive months that the Director is satisfied the improvement or mobile unit has been or will have been closed as of October 31 in the assessment year for which the allowance is requested.

(8) An amount allowed by the Director under subsection (5) in respect of an assessment year is not allowed in respect of the succeeding assessment year, but is only allowed in respect of the assessment year for which it has been requested.

R-079-92,s.8,9; R-015-99,s.4; R-007-2013,s.10,11,13.

15. The fair actual value of an improvement or mobile unit in an assessment year that is not a general assessment year is calculated as though the improvement or mobile unit was being assessed in the last general assessment year taking into account the circumstances affecting the improvement or mobile unit in the assessment year.
R-007-2013,s.7.

PART III

PIPELINES

16. In this Part and in Schedules A and B,

"gas distribution system" means a pipeline or a system of pipelines that is

- (a) supplied from a gas transmission line or from a gas well, and
- (b) designed, constructed and operated for the distribution of gas to consumers in the immediate area of the pipeline or system of pipelines,

but does not include a gas transmission line; (*réseau de distribution du gaz*)

"well pipe" and "well head installation" means pipe, a well head installation or other improvement as described in paragraphs (c) and (d) of the definition of "pipeline" in section 1 of the Act in respect of a well made under the authority of

- (a) the *Canada Petroleum Resources Act*,
- (b) the *Canada Oil and Gas Land Regulations* enacted under the *Territorial Lands Act* (Canada) and the *Public Land Grants Act* (Canada), other than an exploratory licence or permit or an exploratory agreement issued or made under the *Territorial Lands Act* (Canada), or
- (c) the Norman Wells Agreement of 1944 or the Norman Wells Expansion agreement of 1983. (*tuyau de puits* and *installation de tête de puits*)

17. (1) The assessed value of a pipeline in a general assessment year is the value determined under subsection (2) or (2.1), as the case may be, in the base year of the general assessment.

(2) The assessed value in the base year of the general assessment of a pipeline is the product of the depreciated basic cost of the pipeline determined under subsection (3) multiplied by

- (a) the base year modifier for steel; and
- (b) 0.666.

(2.1) Repealed, R-020-2004,s.2.

(3) The depreciated basic cost in the base year of the general assessment of a pipeline is the product of the basic cost of the pipeline determined in accordance with this Part multiplied by 0.75 for depreciation and

- (a) if the Director is satisfied that the pipeline is abandoned, multiplied by 0.1; or
 - (b) if the pipeline is described in section 21 and the Director is satisfied that it is disconnected and permanently non-operational, multiplied by 0.2.
- R-080-94,s.3; R-020-2004,s.2.

18. The decision of the Director respecting the nominal diameter of a pipeline for the purposes of calculating the basic cost of that pipeline is final.

19. The basic cost in the base year of the general assessment of a pipeline described in paragraphs (a), (b), and (e) of the definition of "pipeline" in section 1 of the Act,

- (a) in respect of a pipeline, other than pipeline described in Table 2 of Schedule A, is the length of the pipeline in metres multiplied by the appropriate rate in Table 1 of Schedule A; and
- (b) in respect of service lines and meters used in a gas distribution system, is set out in Table 2 of Schedule A.

20. The basic cost of well pipe and a well head installation in the base year of a general assessment is determined in accordance with sections 23 to 27.

21. Where well depth is used to calculate basic cost, the depth of the well is calculated to the depth that a substance being produced, injected or disposed of enters or exits the well pipe.

22. (1) Subject to section 26, the basic cost of well pipe and well head installations in or on

- (a) a single zone well from which a substance is being produced, injected or disposed of, or
- (b) a multi-zone well in which a substance is being produced, injected or disposed of from only one zone,

is calculated according to the formula

$$\text{Basic cost} = A + (B \times C),$$

where

- (c) A is the base rate,
- (d) B is the well depth in metres minus 304 m, and
- (e) C is the rate per metre of well depth.

(2) The base rate and rate per metre of well depth is set out in Table 1 of Schedule B.

23. (1) Subject to section 26, the basic cost of well pipe and well head installations in or on a multi-zone well in which a substance is being produced, injected or disposed of from more than one zone is calculated according to the formula

$$\text{Basic Cost} = A + B.$$

(2) "A" is calculated according to the formula

$$A = D + (E \times F),$$

where

- (a) D is the base rate;
- (b) E is the well depth in metres of the deepest zone minus 304 m; and
- (c) F is the rate per metre of well depth of the deepest zone.

(3) "B" is the sum of the amounts for each additional zone in which a substance is being produced, injected or disposed of calculated according to the formula

$$B = G \times H,$$

where

- (a) G is the well depth in metres of an additional zone; and
- (b) H is the rate per metre of well depth of an additional zone.

(4) The base rate, rate per metre of well depth of the deepest zone and the rate per metre of well depth of an additional zone are set out in Table 2 of Schedule B.

24. The basic cost of well pipe and well head installations in or on a well producing water is the base rate set out in Table 3 of Schedule B.

25. (1) In this section, "suspended" means "suspended" as defined in the *Canada Oil and Gas Drilling Regulations*, SOR/79-82, enacted under the *Oil and Gas Production and Conservation Act* (Canada).

(2) If a well is suspended during the whole of the assessment year, the basic cost of the well pipe and well head installations in or on that well is the base rate set out in Table 4 of Schedule B.

26. The assessed value of a pipeline in an assessment year that is not a general assessment year is calculated as though the pipeline was being assessed in the last general assessment year taking into account the circumstances affecting the pipeline in the assessment year.

PART IV

WORKS AND TRANSMISSION LINES

27. (1) The assessed value of works and transmission lines in a general assessment year is the value determined under subsection (2) or (2.1), as the case may be, in the base year of the general assessment.

(2) The assessed value in the base year of the general assessment of works and transmission lines is the product of the depreciated basic cost of works and transmission lines multiplied by

- (a) the base year modifier for steel; and
- (b) 0.666.

(2.1) **Repealed, R-020-2004,s.2.** R-080-94,s.4; R-020-2004,s.2.

28. The depreciated basic cost in the base year of the general assessment of works and transmission lines is the product of the basic cost multiplied by 0.75 for depreciation.

29. The basic cost in the base year of the general assessment of works and transmission lines is the length of the line in kilometres multiplied by \$1,800.

30. The assessed value of works and transmission lines in an assessment year that is not a general assessment year is calculated as though the works and transmission lines were being assessed in the last general assessment year taking into account the circumstances affecting the works and transmission lines in the assessment year.

SCHEDULE A

Table 1

*(Paragraph 19(a))*Description of Columns

1. Columns 2 and 4 apply to a pipeline used
 - (a) for gathering, distributing or transporting oil or other substances, other than gas; or
 - (b) for any other purpose, except for injection purposes.

2. Columns 3 or 5 apply to a pipeline used
 - (a) for gathering, distributing or transporting gas; or
 - (b) for injection purposes.

1	2	3	4	5
Nominal Diameter of Pipe (mm)	Steel		Aluminium	
	(\$)	(\$)	(\$)	(\$)
21.3	6.30	6.30	--	--
24.2	--	--	7.30	7.30
26.7	6.60	6.60	7.80	7.80
33.4	7.20	7.20	8.30	8.30
42.2	9.40	9.40	--	--
48.3	10.10	10.10	10.60	10.60
60.3	21.00	21.00	13.10	13.10
88.9	23.80	23.80	16.30	17.90
114.3	30.50	30.50	18.80	22.00
141.3	--	--	--	--
168.3	39.30	39.30	--	--
219.1	51.30	52.90	--	--
273.1	69.30	72.30	--	--
323.9	83.70	86.80	--	--
355.6	100.80	104.60	--	--
406.4	111.00	122.70	--	--
457.0	148.30	154.40	--	--
508.0	166.70	176.50	--	--
559.0	184.40	195.10	--	--
610.0	205.90	225.00	--	--
660.0	239.70	253.40	--	--
711.0	254.00	286.40	--	--

.762.0	291.90	.326.00	--	--
.813.0	.327.90	.346.40	--	--
.864.0	.345.70	.386.40	--	--
.914.0	.393.50	.438.10	--	--
.1 067.0	.508.80	.565.50	--	--
.1 219.0	.667.90	.758.60	--	--
.1 422.0	.921.40	.1 049.10	--	--

Table 2

(Paragraph 19(b))

	Capacity of Pipeline or Meter	
	8.5 cubic metres per hour or less	Greater than 8.5 metres per hour
	(\$)	(\$)
1. Service line tap to property line complete with curb cock and box	.295.00	.321.70
2. Service line tap to property line without curb cock and box	.161.20	.178.90
3. Service line not owned by customer on a customer's property	.177.50	.225.50
4. Meter with regulator	.167.80	.258.80
5. Meter without regulator	.277.90	.368.90

SCHEDULE B

Table 1

(Subsection 22(2))

Class Grouping	Base Rate	Rate Per Metre of Well Depth
	(\$)	(\$)
1. Crude Oil-Flow	31,920	40.20
2. Crude Oil-Pump	51,400	83.30
3. Gas-Flow	23,090	50.10
4. Injection or Disposal	25,450	42.70
5. Crude Bitumen	59,840	58.60

Table 2

(Subsection 23(4))

Class Grouping	Base Rate	Rate Per Metre of Well Depth of Deepest Zone	Rate Per Metre of Well Depth of an Additional Zone
	(\$)	(\$)	(\$)
1. Crude Oil-Flow	38,680	40.20	8.60
2. Crude Oil-Pump	56,800	83.30	47.80
3. Gas-Flow	26,250	50.10	11.20
4. Injection or Disposal	27,850	42.70	12.10

Table 3

(Section 24)

Class Grouping	Base Rate
	(\$)
1. Water Source	9,950

Table 4

(Subsection 25(2))

Class Grouping

Base Rate

(\$)

1. Suspended

8,200

SCHEDULE C

Table 1 *(Paragraph 3(3)(b))*
 General Taxation Area
 Regional Base Rates for Developed Parcels

Region	Base Rate
Kitikmeot	\$20.00/m ²
Kivalliq	\$22.00/m ²
Qikiqtaaluk	\$21.00/m ²

Table 2 *(Paragraph 3(6)(a))*
 General Taxation Area
 Regional Parcel Development Components

1 Region	2 Raw Land	3 Survey	4 Road Development	5 Parcel Development
Kitikmeot	6	0-13	0-61	0-20
Kivalliq	6	0-9	0-62	0-23
Qikiqtaaluk	7	0-12	0-57	0-24

R-152-98,s.2; R-020-2004,s.3; R-014-2014,s.2.

SCHEDULE D

NUMBER OF
CONSECUTIVE
MONTHS
CLOSEDCLOSURE ALLOWANCE FACTORS

	Improvements (Other than Machinery & Equipment)	Machinery & Equipment	Mobile Units
12 to 23 months	30	100	30
24 to 35 months	60	100	60
36 to 47 months	90	100	90
48 to 71 months	95	100	95
72 months or more	98	100	98

R-079-92,s.10; R-007-2013,s.14.

SCHEDULE E

(Section 1.01)

CHANGES TO THE ASSESSMENT MANUAL

Alberta Schedule 1

1. The following sections of Alberta Schedule 1 do not apply:
- (a) sections 1.000.000 to 1.000.100 "Property Assessment in Alberta";
 - (b) sections 1.010.000 to 1.010.050 "The Assessor";
 - (c) sections 1.020.000 to 1.020.060 "Court of Revision, Appeal Hearings";
 - (d) sections 1.030.000 to 1.030.017 "The Assessment Manual";
 - (e) sections 1.040.000 to 1.040.010 "Assessment Card";
 - (f) sections 1.060.000 to 1.060.081 "Urban Land Valuation";
 - (g) sections 1.200.000 to 1.200.022 "Depreciation";
 - (h) sections 1.200.112 "Abnormal depreciation" as applied to Remaining Life: Machinery and Equipment.
2. Section 1.200.040 of Alberta Schedule 1 is replaced by the following:

1.200.040 AGE LIFE TABLE: MOBILE HOMES

CLASS OF CONSTRUCTION	ANTICIPATED AGE LIE	
	Without Permanent Foundation	With Permanent Foundation or Basement
Single Wide Units		
Substandard	20 years	30 years
Fair	25 years	35 years
Standard	30 years	40 years
Double Wide Units		
Fair	30 years	40 years
Standard	35 years	45 years
Semi-Custom	40 years	50 years

3. Section 1.200.050 of Alberta Schedule 1 is changed by adding the following in alphabetical order:

Base Metal Mine	20 years
Precious Metal or Stones Mine	20 years
Fish Processing Plant	20 years
Gold Mine	20 years
Telecommunications System	20 years

4. The following definitions in section 1.200.130 of Alberta Schedule 1 do not apply:

- (a) **Abnormal Depreciation;**
- (b) **Depreciation;**
- (c) **Economic Life;**
- (d) **Economic Obsolescence.**

Alberta Schedule 5

5. Section 5.019.100 of Alberta Schedule 5 is changed by adding the following after "Aviation Equipment":

Hoists (other than vehicle hoists)
Cranes

6. The following is added after section 5.019.100 of Alberta Schedule 5:

5.019.100A COMMUNICATION EQUIPMENT

35 YEAR LIFE

Guyed Steel Tower

Alberta Schedule 7

7. Alberta Schedule 7 does not apply.

General

8. The note appearing at the end of the index page in each of Alberta Schedules 1 to 6 does not apply.

R-007-2013,s.15.

SCHEDULE F

(Section 9.1)

MODEL TYPE	CLASS OF CONSTRUCTION	ANTICIPATED AGE LIFE
405 Fast Food Restaurant	Custom	70
870 Relocatable Office	Fair	35
870 Relocatable Office	Standard	40
875 Relocatable Communication	Standard	40
876 Relocatable Metal Oilfield	Standard	40
880 Frame & Fabric Building	Fair	10
880 Frame & Fabric Building	Standard	15
880 Frame & Fabric Building	Custom	20
881 Air Supported Building	Standard	15
882 Post-Tension Buildings	Standard	15
890 Quonset Type Greenhouse	Substandard	15
890 Quonset Type Greenhouse	Fair	20
890 Quonset Type Greenhouse	Standard	25
891 Bowrib Type Greenhouse	Substandard	15
891 Bowrib Type Greenhouse	Fair	20
891 Bowrib Type Greenhouse	Standard	25
891 Gable Type Greenhouse	Substandard	15
891 Gable Type Greenhouse	Fair	20
891 Gable Type Greenhouse	Standard	25

R-007-2013,s.15.

SCHEDULE G

(Subsection 10(4.1))

	Improvement	Determination Method
1	<p>Where the improvement forms an integral part of any activity or use conducted from:</p> <p>(a) a residence, garage or outbuilding to which sections 1.200.035 to 1.200.037 of Alberta Schedule 1 apply;</p> <p>(b) a mobile home to which section 1.200.040 of Alberta Schedule 1 applies; or</p> <p>(c) a commercial or industrial building or structure to which section 1.200.045 of Alberta Schedule 1 applies,</p>	<p>the improvement shall be assigned the same age life and the same condition, desirability and utility rating that is assigned to the type of building or structure referred to in Column 2 in respect of which the improvement forms an integral part of any activity or use conducted from that building or structure and the amount of depreciation shall be determined in accordance with sections 1.200.080 to 1.200.097 of Alberta Schedule 1.</p>
2	<p>Despite Item 1 of this Schedule, where the improvement is used in connection with a processing, manufacturing or mining operation listed in section 1.200.050 of Alberta Schedule 1,</p>	<p>the improvement shall be assigned the age life that corresponds to the type of processing, manufacturing or mining operation in respect of which the improvement is used in accordance with section 1.200.050 of Alberta Schedule 1 and the amount of depreciation shall be determined in accordance with sections 1.200.120 to 1.200.123 of Alberta Schedule 1.</p>
3	<p>Despite Items 1 and 2 of this Schedule, where the improvement is classified as machinery, equipment, an appliance or a thing under sections 5.019.000 to 5.019.400 of Alberta Schedule 5, if the improvement is not used in connection with a processing, manufacturing or mining operation listed in section 1.200.050 of Alberta Schedule 1,</p>	<p>(a) the improvement shall be assigned the age life that corresponds to the type of machinery, equipment, appliance or thing in accordance with sections 5.019.000 to 5.019.400 of Alberta Schedule 5;</p> <p>(b) the improvement shall be assigned a condition, desirability and utility rating in accordance with section 1.200.061 of Alberta Schedule 1;</p> <p>(c) the amount of depreciation shall be determined in accordance with sections 1.200.080 to 1.200.097 of Alberta Schedule 1.</p>

R-007-2013,s.15.

SCHEDULE H

(Subsection 14(2.1))

	Improvement	Determination Method
1	<p>Where the improvement forms an integral part of any activity or use conducted from:</p> <p>(a) a residence, garage or outbuilding to which sections 1.200.035 to 1.200.037 of Alberta Schedule 1 apply;</p> <p>(b) a mobile home to which section 1.200.040 of Alberta Schedule 1 applies; or</p> <p>(c) a commercial or industrial building or structure to which section 1.200.045 of Alberta Schedule 1 applies,</p>	<p>the improvement shall be assigned the same age life and the same condition, desirability and utility rating that is assigned to the type of building or structure referred to in Column 2 in respect of which the improvement forms an integral part of any activity or use conducted from that building or structure and the amount of depreciation shall be determined in accordance with sections 1.200.080 to 1.200.097 of Alberta Schedule 1.</p>
2	<p>Despite Item 1 of this Schedule, where the improvement is used in connection with a processing, manufacturing, mining operation or telecommunication system listed in section 1.200.050 of Alberta Schedule 1,</p>	<p>the improvement shall be assigned the age life that corresponds to the type of processing, manufacturing, mining operation or telecommunication system in respect of which the improvement is used in accordance with section 1.200.050 of Alberta Schedule 1 and the amount of depreciation shall be determined in accordance with sections 1.200.120 to 1.200.123 of Alberta Schedule 1.</p>

R-007-2013,s.15.