

# Assessment Bulletin

Bulletin No. 17-03  
December 2017

## 2017 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land

The 2017 Minister's Guidelines for Linear Property, Machinery and Equipment, Railway, and Farm Land were approved by the Minister of Municipal Affairs on December 19, 2017. Below are the 2017 assessment year modifiers (AYMs) and cost factors for regulated properties. The AYMs are different from those proposed earlier in the fall. The pipeline and well AYMs have been held at 2016 levels pending the outcome of the comprehensive model review.

Property Type	Assessment Year Modifier	Cost Factor
Wells	1.175	
Pipelines	0.971	
Electric Power Systems	1.435	0.70
Telecommunication Carriers	1.152	0.87
Cable Distribution Undertakings	1.389	0.72
Machinery and Equipment	1.40	0.71
Railway	1.37	
<b>Farm Land</b>		
Dry Arable	1.000	
Dry Pasture	1.000	
Irrigated Arable	1.030	

The 2017 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](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](mailto: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](mailto:sheila.young@gov.ab.ca)

Cate Watt, Manager, Regulated Assessment, at 780-422-8117 or by email at [cate.watt@gov.ab.ca](mailto:cate.watt@gov.ab.ca)

Tim Seefeldt, Director, Stakeholder Relations, at 780-422-1152 or by email at [tim.seefeldt@gov.ab.ca](mailto:tim.seefeldt@gov.ab.ca)

ISBN 978-1-4601-2025-5 (Online)  
ISSN 2291-983X (Online)

 Alberta  
Government