2018

ALBERTA

LINEAR PROPERTY ASSESSMENT

MINISTER'S GUIDELINES

Alberta Government

ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister
MLA, Leduc-Beaumont

MINISTERIAL ORDER NO. MAG:020/18

I, Shaye Anderson, Minister of Municipal Affairs, pursuant to Section 322 and 322.1 of the *Municipal Government Act* and the applicable regulations, make the following order:

- The 2018 Alberta Farm Land Assessment Minister's Guidelines,
- The 2018 Alberta Linear Property Assessment Minister's Guidelines,
- The 2018 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2018 Alberta Railway Assessment Minister's Guidelines, and
- The 2005 Alberta Construction Cost Reporting Guide

as set out in the attached documents, are established and become effective for the 2018 assessment year for taxation in 2019 and subsequent years.

This Ministerial Order rescinds Ministerial Order No. MAG:021/17 as of December 31, 2018.

Dated at Edmonton, Alberta, this 13th day of December 2018.

Shaye Anderson
Minister of Municipal Affairs

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2018 ALBERTA LINEAR PROPERTY ASSESSMENT MINISTER'S GUIDELINES

1.000 APPLICATION

Pursuant to section 11 of the Regulation, the Provincial Assessor designated by the Minister must follow the procedures set out in the *2018 Alberta Linear Property Assessment Minister's Guidelines*.

1.001 DEFINITIONS

In the *2018 Alberta Linear Property Assessment Minister's Guidelines*

(a) ***Act*** means the *Municipal Government Act* (RSA 2000 Ch. M-26);

(b) ***AER*** means the Alberta Energy Regulator;

(c) ***AER Debtor Registry*** means the list created by the AER under section 103 of the Oil and Gas Conservation Act;

(d) ***AER Insolvency List*** means the list provided by the AER;

(e) ***assessment classification code (ACC)*** means the components of linear property as determined by the *2018 Alberta Linear Property Assessment Minister's Guidelines*;

(f) ***assessment year*** has the meaning given to it in the regulation;

(g) ***assessment year modifier (AYM)*** means the factor that adjusts the base cost of the linear property to the assessment year cost;

(h) ***assessor*** has the meaning given to it in the *Act*;

(i) ***AUC*** means the Alberta Utilities Commission;

(j) ***base cost*** means the value resulting from the formula shown in Schedule A of the *2018 Alberta Linear Property Assessment Minister's Guidelines*;

(k) ***Construction Cost Reporting Guide (CCRG)*** refers to the 2005 Alberta Construction Cost Reporting Guide;

(l) ***cost factor (cf)*** means the factor that adjusts included cost (ic) from the year built to the base cost;

(m) ***depreciation*** is the Schedule C factor as determined from the *2018 Alberta Linear Property Assessment Minister's Guidelines*;

(n) ***additional depreciation*** is the Schedule D factor as determined from the *2018 Alberta Linear Property Assessment Minister's Guidelines*;

(o) ***electric power systems*** has the meaning given to it in the *Act* section 284(1)(k)(i) ;

(p) ***ERCB*** means the Energy Resources Conservation Board;

(q) ***EUB*** means the Alberta Energy and Utilities Board;

(r) ***included cost (ic)*** means the value of linear property calculated in accordance with the *2005 Construction Cost Reporting Guide*, prior to adjustment by the **cost factor**;

(s) ***linear property*** has the meaning given to it in the *Act* section 284(1)(k);

(t) ***Minister*** has the meaning given to it in the *Act;*

(u) ***municipality*** has the meaning given to it in the *Act;*

(v) ***NEB*** means the National Energy Board;

(w) ***Off-Coal Agreement*** means an arrangement of transition payments from the Government of Alberta and owners of coal-fired units that were originally slated to operate beyond 2030 to discontinue using coal as a fuel source by December 31, 2030.

(x) ***Operational*** has the meaning given to it in the *Act* section 284(1)(o.1);

(y) ***operator*** has the meaning given to it in the *Act* section 284(1)(p);

(z) ***pipelines*** has the meaning given to it in the *Act* section 284(1)(k)(iv);

(aa) ***Regulation*** means the Matters Relating to Assessment and Taxation Regulation (AR 220/2004), or the Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2017), whichever is applicable in the context;

(bb) ***request for information (RFI)*** means the report referred to in section 292, and the information requested by the assessor pursuant to sections 294 and 295 of the *Act*;

(cc) ***streetlighting systems*** has the meaning given to it in the *Act* section 284(1)(k)(ii);

(dd) ***supplementary assessment*** has the meaning given to it in the *Act* section 314.1;

(ee) ***telecommunications systems*** has the meaning given to it in the *Act* section 284(1)(k)(iii)*;*

(ff) ***wells*** has the meaning given to it in the *Act* section 284(1)(k)(vi);

(gg)***year built*** is the year in which the linear property meets the conditions in section 291(2)(a) of the *Act*.

NOTE: For all parts of Alberta, other than the City of Lloydminster, the regulation sections referenced within this guideline come from the Matters Relating to Assessment and Taxation Regulation, 2018 (AR 203/2017). For the City of Lloydminster, refer to the appropriate sections in the Matters Relating to Assessment and Taxation Regulation (AR 220/2004).

1.002 PROCESS FOR CALCULATING LINEAR PROPERTY ASSESSMENTS

(a) Pursuant to section 11(2) of the Regulation, the process for calculating electric power systems linear property assessments is found in section 2.000 of the *2018 Alberta Linear Property Assessment Minister's Guidelines*.

(b) Pursuant to section 11(2) of the Regulation, the process for calculating telecommunications systems linear property assessments is found in section 3.000 of the *2018 Alberta Linear Property Assessment Minister's Guidelines*.

(c) Pursuant to section 11(2) of the Regulation, the process for calculating pipeline and well linear property assessments is found in section 4.000 of the *2018 Alberta Linear Property Assessment Minister's Guidelines*.

1.003 DESCRIPTION OF THE SCHEDULES

(a) **Schedule A**–provides the process for determining base cost. Schedule A values are rounded to the nearest $1 and have a minimum base cost of $1.

(b) **Schedule B**–lists the assessment year modifiers. Schedule B factors are specified to three significant digits.

(c) **Schedule C**–provides the process for determining depreciation or lists the depreciation factor allowed by the *2018 Alberta Linear Property Assessment Minister's Guidelines*. Schedule C factors are specified to three significant digits. **The depreciation factors prescribed in Schedule C are fixed and certain and must be applied as listed in the applicable Schedule C depreciation table, without adjustment or modification.**

(d) **Schedule D**–provides the process for determining additional depreciation or lists the additional depreciation factor allowed by the *2018 Alberta Linear Property Assessment Minister's Guidelines*. Schedule D factors are specified to three significant digits. **The additional depreciation factor for linear property described in Schedule D is exhaustive. No additional depreciation is allowed.** There will be no recognition or adjustment in Schedule C or Schedule D as a result of the cessation or reduction of coal-fired emissions on or before December 31, 2030 arising from an Off-Coal Agreement or Provincial or Federal legislation.

(e) **Schedule E**** – provides the process for determining the supplementary adjustment.

(f) ***Schedule L*** – provides the process for determining the land assessment. Schedule L values are rounded to the nearest $1.

1.004 ROUNDING

The final assessment for linear property is rounded to the nearest $10 except for a linear assessment value of $0*.

1.005 MINISTERIAL PRESCRIPTION

For the purposes of these Guidelines, it is hereby prescribed that the cost of all computer software, including both basic software and applications software, intended for or used in connection with the monitoring, control or operation of any linear property shall be included in the base cost of the property.

* Applicable only where a Company or Assessed Person is listed on the AER Debtor Registry or AER Insolvency List with a Receivership or Bankruptcy status, and the linear property meets the criteria listed in Table 4.04,4.10,4.11,4.12,or 4.13.

** Schedule E is only applicable for supplementary assessments.

TABLE 1.01 ASSESSMENT YEAR MODIFIERS (AYM)

Schedule B Year	Electric Power	Cable Distribution Undertakings	Telecommunication Carriers	Pipeline	Wells
2006	1.122	1.002	1.042	1.131	1.164
2007	1.273	0.992	1.058	1.161	1.177
2008	1.325	0.988	1.076	1.255	1.267
2009	1.280	1.076	1.106	1.155	1.185
2010	1.316	1.081	1.116	1.110	1.185
2011	1.344	1.140	1.114	1.114	1.278
2012	1.333	1.270	1.122	1.147	1.338
2013	1.368	1.357	1.143	1.179	1.391
2014	1.393	1.355	1.136	1.189	1.430
2015	1.422	1.361	1.150	1.071	1.377
2016	1.406	1.375	1.139	0.971	1.175
2017	1.435	1.389	1.152	0.971	1.175
2018	1.470	1.389	1.150	1.019	1.200

1.006 SUPPLEMENTARY ASSESSMENT

Section 314.1 of the *Municipal Government Act (MGA)* enables the provincial assessor to prepare supplementary assessments for new designated industrial property. The supplementary assessment must be prorated to reflect the number of months during which the property is operational. The whole of the first month must be included.

The supplementary assessment is determined by multiplying the values calculated for Schedules A, B, C & D for the applicable linear property, and multiplying by the Schedule E factor. Supplementary assessments do not include land.

The Schedule E factor is determined using Table 1.02.

TABLE 1.02 SCHEDULE E FACTORS**

Month became operational	Months operational in the year (A)	Total months in the year (B)	Schedule E Factor (A/B)
November	12	12	1.000
December	11	12	0.917
January	10	12	0.833
February	9	12	0.750
March	8	12	0.667
April	7	12	0.583
May	6	12	0.500

Table 1.02 SCHEDULE E FACTORS (CONT'D)

June	5	12	0.417
July	4	12	0.333
August	3	12	0.250
September	2	12	0.167
October	1	12	0.083

** Schedule E is only applicable for supplementary assessments.

2.000 ELECTRIC POWER SYSTEMS

2.001 DEFINITIONS

In section 2.000, the following definitions apply:

(a) ***chronological age*** is the assessment year minus the year built or the assessment year minus the effective year built.

(b) ***effective year built*** refers to the estimated vintage of generation plant and substation components (and no other property types), based on their present condition, design features and engineering factors.

(c) ***urban*** refers to a City, Town, Village and Summer Village as defined in the *Municipal Government Act* and the Sherwood Park Urban Service Area; the Fort McMurray Urban Service Area; Lac La Biche County Urban Service Area, and the Municipality of Jasper.

(d) ***rural*** refers to all other jurisdictions not referred to in (c).

2.002 DESCRIPTION OF THE RATES FOR ASSESSMENT CLASSIFICATION CODES (ACCS) FOUND IN TABLE 2.01

(a) The rates for Assessment Classification Codes (ACCs) beginning with EDS are comprised of all included costs of components necessary for the distribution of electric power.

(b) The Assessment Year Modifier (AYM) referred to in Table 2.01 is found in Table 1.01.

(c) The rates for ESL are comprised of all included costs of components necessary for a typical street lighting service.

(d) The rates for ACCs beginning with EFS are comprised of all included costs of components necessary for a typical oil and gas field service.

(e) The rates for ACCs beginning with ET are comprised of all included costs of components necessary for the transmission of electric power.

(f) The rates for ACCs ET80 and ET90 include the cost of ducting and manholes to protect the linear property.

2.003 DEPRECIATION (SCHEDULE C AND SCHEDULE D) FOR ACCs BEGINNING WITH GEN

(a) The Schedule C depreciation tables for ACCs beginning with GEN reflect all physical, all functional, all economic and net salvage considerations. The factor within the Schedule C depreciation tables are fixed and certain, and shall be applied as listed in the applicable Schedule C depreciation table, without adjustment or modification.

(b) Schedule D depreciation for ACCs beginning with GEN is limited to highly unusual site-specific circumstances such as catastrophic physical failure, and is only allowed on a case by case basis when acceptable evidence is documented and provided to the assessor.

(c) The combined effect of Schedule C and Schedule D for ACCs beginning with GEN shall not exceed total depreciation of 80%. Accordingly, if a deprecation factor of 0.200 is achieved under Schedule C, no additional depreciation is allowed under Schedule D. There will be no recognition or adjustment in Schedule C or Schedule D as a result of the cessation or reduction of coal-fired emissions on or before December 31, 2030 arising from an Off-Coal Agreement or Provincial or Federal legislation.

2.004 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY ELECTRIC POWER SYSTEMS

The assessment of linear property electric power systems is calculated by using the following process:

(a) Locate the ACC determined from section 2.004 in Table 2.01.

(b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest $1. The minimum base cost is $1.

(c) Determine the Schedule B factor using the prescribed value in Table 1.01 as referred to in Table 2.01.

(d) Determine the Schedule C factor using the prescribed value in Table 2.01A or 2.01B as referred to in Table 2.01.

(e) Subject to section 1.003(d) and section 2.003(b), the assessor may allow additional depreciation (Schedule D) on a case-by-case basis and only if the operator provides acceptable evidence to the assessor.

(f) Calculate the assessment of linear property by multiplying together the values of Schedules A, B, C, and D. The final assessment is rounded to the nearest $10. The minimum assessment for linear property is $10.

TABLE 2.01 CALCULATION PROCESS FOR ELECTRIC POWER SYSTEMS ACCS

Notes:

(a) All cost factors (cf) referred to in Table 2.01 are found in Table 2.02 using year built.

(b) For ACCs beginning with EDS, ***n**** equals the quantity of customer hookups as of October 31 of the assessment year.

(c) For ACCs beginning with ESL10, ***n**** equals the number of street lighting poles with one or more davits as of October 31 of the assessment year. Street light poles with more than one davit must report the additional davits as ESL20.

(d) For ACCs beginning with ESL20, ***n**** equals the number of davits not reported as ESL10 as of October 31 of the assessment year.

(e) For ACCs beginning with EFS, ***n**** equals the quantity of customer hookups as of October 31 of the assessment year.

(f) For ACCs beginning with ET, ***n**** equals the length in metres.

(g) For ACC EDS12 the Schedule D depreciation factor is 0.116.

(h) For ACC EDS13 the Schedule D depreciation factor is 0.486.

(i) **For the ACC SST10 and ACCs beginning with GEN, the assessor may allow additional depreciation (Schedule D) only on a case-by-case basis and only if the operator provides acceptable evidence.

(j) For all other ACCs for electric power systems Schedule D depreciation is 1.000.

ACC	ACC Description	Schedule				
		A	B	C	D	E*
EDS10	Overhead Urban Below 57 kVA (below 51 kW)	789 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS20	Overhead Urban 57–84 kVA or 51–76 kW	2 349× ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS30	Overhead Urban 85–150 kVA or 77–135 kW	4 702 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS40	Overhead Urban 151–300 kVA or 136–270 kW	14 243 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS50	Overhead Urban 301–600 kVA or 271–540 kW	17 551 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS60	Overhead Urban 601–1 500 kVA or 541–1 350 kW	24 311 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS70	Overhead Urban–1 501– 4 000 kVA or 1 351–3 600 kW	42 826 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS80	Overhead Urban–Greater than 4 000 kVA or greater than 3 600 kW	75 403 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS11	Underground Urban Below 57 kVA (below 51 kW)	1 072 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS21	Underground Urban 57–84 kVA or 51–76 kW	4 122 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02

* Schedule E is only applicable for supplementary assessments.

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule A	B	C	D	E*
EDS31	Underground Urban 85–150 kVA or 77–135 kW	7 922 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS41	Underground Urban 151–300 kVA or 136–270 kW	17 456 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS51	Underground Urban 301–600 kVA or 271–540 kW	20 639 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS61	Underground Urban 601–1 500 kVA or 541–1 350 kW	27 552 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS71	Underground Urban 1 501–4 000 kVA or 1 351–3 600 kW	58 065 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS81	Underground Urban Greater than 4 000 kVA or greater than 3 600 kW	91 049 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS12	Overhead Rural Below 57 kVA (below 51 kW)	6 801 × ***n****	Table 1.01	Table 2.01A	0.116	Table 1.02
EDS22	Overhead Rural 57–84 kVA or 51–76 kW	5 608× ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS32	Overhead Rural 85–150 kVA or 77–135 kW	6 714 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS42	Overhead Rural 151–300 kVA or 136–270 kW	1 7155 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS52	Overhead Rural 301–600 kVA or 271–540 kW	20 479 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS62	Overhead Rural 601–1 500 kVA or 541–1 350 kW	29 187 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS72	Overhead Rural 1 501–4 000 kVA or 1 351– 3 600 kW	46 822 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS82	Overhead Rural – Greater than 4 000 kVA or greater than 3 600 kW	79 305 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS13	Underground Rural Below 57 kVA (below 51 kW)	2 203 × ***n****	Table 1.01	Table 2.01A	0.486	Table 1.02
EDS23	Underground Rural 57–84 kVA or 51–76 kW	4 398 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS33	Underground Rural 85–150 kVA or 77–135 kW	8 435 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS43	Underground Rural 151–300 kVA or 136–270 kW	18 589 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS53	Underground Rural 301–600 kVA or 271–540 kW	21 800 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS63	Underground Rural 601–1 500 kVA or 541–1 350 kW	28 729 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EDS73	Underground Rural 1 501–4 000 kVA or 1 351–3 600 kW	59 566 x ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule A	B	C	D	E*
EDS83	Underground Rural Greater than 4 000 kVA or greater than 3 600 kW	92 904 × **n***	Table 1.01	Table 2.01A	1.000	Table 1.02
ESL10	Street Lighting–single pole with single davit	2 344 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
ESL20	Street lighting–single davit	798 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
ESL30	Street lighting–Other	ic x cf	Table 1.01	Table 2.01A	1.000	Table 1.02
EFS10	Oil and gas service–Below 57 kVA (below 51 kW)	8 756 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EFS20	Oil and gas service– 57–84 kVA or 51–76 kW	10 496 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EFS30	Oil and gas service– 85–150 kVA or 77–135 kW	12 514 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EFS40	Oil and gas service– 151–300 kVA or 136–270 kW	17 830 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EFS50	Oil and gas service– 301–600 kVA or 271–540 kW	21 138 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EFS60	Oil and gas service– 601–1 500 kVA or 541–1 350 kW	27 974 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EFS70	Oil and gas service– 1 501–4 000 kVA or 1 351–3 600 kW	46 530 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
EFS80	Oil and gas service–Greater than 4 000 kVA or greater than 3 600 kW	78 236 × ***n****	Table 1.01	Table 2.01A	1.000	Table 1.02
ET10	Single Overhead–60 kV to 75 kV Up to #4/0 AWG Conductor	30.98 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET11	Single Overhead–60 kV to 75 kV larger than #4/0 and up to 296 MCM Conductor	43.08× ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET12	Single Overhead–60 kV to 75 kV 297 MCM to 795 MCM Conductor	59.43 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET20	Single Overhead–76 kV to 150 kV Up to 266 MCM Conductor	48.52 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET21	Single Overhead–76 kV to 150 kV 267 MCM to 795 MCM Conductors	59.31 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET30	Single Overhead– 151 kV to 250 kV Up to 2 x 477 MCM Conductors or up to 1 x 1 033 MCM Conductors (Wood Structures)	123.07 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule A	B	C	D	E*
ET31	Single Overhead–151 kV to 250 kV Up to 2 x 477 MCM Conductors or up to 1 x 1 033 MCM Conductors (Steel or Aluminum Towers)	190.16 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET40	Single Overhead–251 to 500 kV 4 x 636 MCM Conductors	288.23 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET50	Double Overhead–60 kV to 75 kV Up to 266 MCM Conductor	51.83 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET51	Double Overhead–60 kV to 75 kV 267 MCM to 477 MCM Conductor	62.80 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET60	Double Overhead–76 kV to 150 kV Up to 296 MCM Conductor	49.52 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET61	Double Overhead–76 kV to 150 kV 297 MCM to 795 MCM Conductor	62.85 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET70	Double Overhead–151 kV to 250 kV Up to 2 x 477 MCM Conductors or up to 1 x 1 033 MCM Conductors	137.16 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET71	Double Overhead-251 kV to 500kV up to 3 x 1590 MCM Conductor	203.08 x ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET80	Single Underground Cable–60 kV to 75 kV	1331.07 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET90	Single Underground Cable–76 kV to 150 kV	1518.36 × ***n****	Table 1.01	Table 2.01B	1.000	Table 1.02
ET100	Electric Transmission–Other	*ic x cf*	Table 1.01	Table 2.01B	1.000	Table 1.02
ET110	Single Overhead–240 kV to 500kV High Voltage Direct Current	198.53 x n*	Table 1.01	Table 2.01B	1.000	Table 1.02
CDIE10	Conduit–Duct–Manholes, not associated with ET80 and ET90	*ic* × *cf*	Table 1.01	Table 2.01A	1.000	Table 1.02
SST10	Substations (Transmission-Distribution)	*ic* × *cf*	Table 1.01	Table 2.03	1.000**	Table 1.02
GEN100	Barrier	*ic* × *cf*	Table 1.01	Table 2.04	1.000**	Table 1.02
GEN101	Battle River #3 & #4	*ic* × *cf*	Table 1.01	Table 2.05	1.000**	Table 1.02
GEN102	Battle River #5	*ic* × *cf*	Table 1.01	Table 2.06	1.000**	Table 1.02
GEN103	Bearspaw	*ic* × *cf*	Table 1.01	Table 2.07	1.000**	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule A	B	C	D	E*
GEN104	Big horn	ic × cf	Table 1.01	Table 2.08	1.000**	Table 1.02
GEN105	Brazeau	ic × cf	Table 1.01	Table 2.09	1.000**	Table 1.02
GEN106	Cascade	ic × cf	Table 1.01	Table 2.10	1.000**	Table 1.02
GEN108	Genesee #1 & #2	*ic × cf*	Table 1.01	Table 2.12	1.000**	Table 1.02
GEN109	Ghost	*ic × cf*	Table 1.01	Table 2.13	1.000**	Table 1.02
GEN110	Horseshoe	*ic × cf*	Table 1.01	Table 2.14	1.000**	Table 1.02
GEN111	HR Milner	*ic × cf*	Table 1.01	Table 2.15	1.000**	Table 1.02
GEN112	Interlakes	*ic × cf*	Table 1.01	Table 2.16	1.000**	Table 1.02
GEN113	Jasper Astoria	*ic × cf*	Table 1.01	Table 2.17	1.000**	Table 1.02
GEN114	Kananaskis	*ic × cf*	Table 1.01	Table 2.18	1.000**	Table 1.02
GEN115	Keephills #1 & #2	*ic × cf*	Table 1.01	Table 2.19	1.000**	Table 1.02
GEN116	Pocaterra	*ic × cf*	Table 1.01	Table 2.20	1.000**	Table 1.02
GEN117	Rundle	*ic × cf*	Table 1.01	Table 2.21	1.000**	Table 1.02
GEN118	Sheerness #1	*ic × cf*	Table 1.01	Table 2.22	1.000**	Table 1.02
GEN119	Sheerness #2	*ic × cf*	Table 1.01	Table 2.23	1.000**	Table 1.02
GEN120	Sundance	*ic × cf*	Table 1.01	Table 2.24	1.000**	Table 1.02
GEN121	Spray	*ic × cf*	Table 1.01	Table 2.25	1.000**	Table 1.02
GEN122	Three Sisters	*ic × cf*	Table 1.01	Table 2.26	1.000**	Table 1.02
GEN125	Poplar Creek –All Units (TAU)	*ic × cf*	Table 1.01	Table 2.29 Column 20	1.000**	Table 1.02
GEN127	City of Medicine Hat Unit 3r	*ic × cf*	Table 1.01	Table 2.28 Column 21	1.000**	Table 1.02
GEN128	City of Medicine Hat Unit 8 And 9	*ic × cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN129	City of Medicine Hat Unit 10 And 11	*ic × cf*	Table 1.01	Table 2.28 Column 26	1.000**	Table 1.02
GEN130	City of Medicine Hat Unit 12	*ic × cf*	Table 1.01	Table 2.28 Column 23	1.000**	Table 1.02
GEN131	City of Medicine Hat Unit 14	*ic × cf*	Table 1.01	Table 2.28 Column 16	1.000**	Table 1.02
GEN132	Jasper Palisades Plant (ATCO Electric)	*ic × cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN133	Chipewyan Lake (ATCO Electric)	*ic × cf*	Table 1.01	Table 2.28 Column 12	1.000**	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule A	Schedule B	Schedule C	Schedule D	Schedule E*
GEN134	Fort Chipewyan Plant (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 10	1.000**	Table 1.02
GEN136	Garden River Plant (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 16	1.000**	Table 1.02
GEN137	Indian Cabins (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 11	1.000**	Table 1.02
GEN138	Narrows Point Plant (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN139	Peace Point Plant (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 12	1.000**	Table 1.02
GEN140	Steen River Plant (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN143	Little Horse Plant (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 22	1.000**	Table 1.02
GEN144	Stowe Creek (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN146	Simonett Microwave Site (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 25	1.000**	Table 1.02
GEN147	947d Algar (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN148	973 Flat Top Mountain (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN149	972 Foggy Mountain (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN150	974 Touchwood (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN151	996 Fawcett River (ATCO Electric)	*ic* × *cf*	Table 1.01	Table 2.28 Column 15	1.000**	Table 1.02
GEN152	Joffre Cogen Plant (ATCO Power)	*ic* × *cf*	Table 1.01	Table 2.30 Column 19	1.000**	Table 1.02
GEN153	Oldman River Hydro Power Plant (ATCO Power)	*ic* × *cf*	Table 1.01	Table 2.28 Column 17	1.000**	Table 1.02
GEN154	Poplar Hills Power Plant (ATCO Power)	*ic* × *cf*	Table 1.01	Table 2.28 Column 21	1.000**	Table 1.02
GEN155	Valleyview Generating Station #1 (ATCO Power)	*ic* × *cf*	Table 1.01	Table 2.28 Column 18	1.000**	Table 1.02
GEN159	Rainbow Lake 4 (ATCO Power)	*ic* × *cf*	Table 1.01	Table 2.28 Column 20	1.000**	Table 1.02
GEN160	Rainbow Lake 5 (ATCO Power)	*ic* × *cf*	Table 1.01	Table 2.28 Column 18	1.000**	Table 1.02
GEN161	Sturgeon Power Plant Units 1 and 2 (ATCO Power 2000 Ltd.)	*ic* × *cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule A	Schedule B	Schedule C	Schedule D	Schedule E*
GEN162	Scotford Cogeneration Facility	$ic \times cf$	Table 1.01	Table 2.28 Column 18	1.000**	Table 1.02
GEN163	Redwater Cogeneration Facility	$ic \times cf$	Table 1.01	Table 2.28 Column 18	1.000**	Table 1.02
GEN164	Carsland Cogeneration Facility	$ic \times cf$	Table 1.01	Table 2.28 Column 17	1.000**	Table 1.02
GEN165	Primrose Cogeneration Facility (CNRL)	$ic \times cf$	Table 1.01	Table 2.28 Column 21	1.000**	Table 1.02
GEN166	Fort Saskatchewan Cogeneration Facility	$ic \times cf$	Table 1.01	Table 2.28 Column 20	1.000**	Table 1.02
GEN167	Balzac Power Station	$ic \times cf$	Table 1.01	Table 2.28 Column 17	1.000**	Table 1.02
GEN168	Cavalier Power Station	$ic \times cf$	Table 1.01	Table 2.28 Column 18	1.000**	Table 1.02
GEN169	Syncrude Canada Ltd. (1976–25mw Gas Turbine)	$ic \times cf$	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN170	Syncrude Canada Ltd. (1 976–50mw Steam Turbine)	$ic \times cf$	Table 1.01	Table 2.29 Column 35	1.000**	Table 1.02
GEN171	Syncrude Canada Ltd. (1 976–69mw Steam Turbine)	$ic \times cf$	Table 1.01	Table 2.29 Column 35	1.000**	Table 1.02
GEN172	Syncrude Canada Ltd. (2 000–80mw Gas Turbine)	$ic \times cf$	Table 1.01	Table 2.29 Column 19	1.000**	Table 1.02
GEN173	Suncor–Tg#1 and Tg#2	$ic \times cf$	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN174	Weldwood Pulp Mill–Unit 1	$ic \times cf$	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN175	Weldwood Pulp Mill–Unit 2	$ic \times cf$	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN176	Alpac Cogeneration Facility	$ic \times cf$	Table 1.01	Table 2.28 Column 26	1.000**	Table 1.02
GEN177	Daishowa Cogeneration Facility Unit 1	$ic \times cf$	Table 1.01	Table 2.29 Column 29	1.000**	Table 1.02
GEN178	Dow Chemical Canada Cogeneration Facility	$ic \times cf$	Table 1.01	Table 2.29 Column 35	1.000**	Table 1.02
GEN179	Weyerhaeuser–Grande Prairie	$ic \times cf$	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN180	Rimbey Gas Plant Cogeneration Facility	$ic \times cf$	Table 1.01	Table 2.28 Column 27	1.000**	Table 1.02
GEN181	Bell River Hydroelectric Plant	$ic \times cf$	Table 1.01	Table 2.28 Column 28	1.000**	Table 1.02
GEN182	St. Mary Hydroelectric Plant	$ic \times cf$	Table 1.01	Table 2.28 Column 27	1.000**	Table 1.02
GEN183	Taylor Chute Hydroelectric Plant	$ic \times cf$	Table 1.01	Table 2.28 Column 19	1.000**	Table 1.02
GEN184	Raymond Reservoir Hydroelectric Plant	$ic \times cf$	Table 1.01	Table 2.28 Column 25	1.000**	Table 1.02
GEN185	Dickson Dam Hydroelectric Plant	$ic \times cf$	Table 1.01	Table 2.28 Column 28	1.000**	Table 1.02
GEN186	Chin Chute Hydroelectric Plant	$ic \times cf$	Table 1.01	Table 2.28 Column 25	1.000**	Table 1.02
GEN187	Waterton Hydroelectric Plant	$ic \times cf$	Table 1.01	Table 2.28 Column 27	1.000**	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule A	B	C	D	E*
GEN188	Muskeg River	*ic* × *cf*	Table 1.01	Table 2.29 Column 17	1.000**	Table 1.02
GEN189	Bear Creek	*ic* × *cf*	Table 1.01	Table 2.29 Column 16	1.000**	Table 1.02
GEN190	Calgary Energy Centre–Gas Turbine	*ic* × *cf*	Table 1.01	Table 2.30 Column 16	1.000**	Table 1.02
GEN191	Scotford	*ic* × *cf*	Table 1.01	Table 2.29 Column 17	1.000**	Table 1.02
GEN192	Mahkeses	*ic* × *cf*	Table 1.01	Table 2.29 Column 16	1.000**	Table 1.02
GEN193	Foster Creek	*ic* × *cf*	Table 1.01	Table 2.28 Column 16	1.000**	Table 1.02
GEN194	MacKay River	*Ic x cf*	Table 1.01	Table 2.30 Column 16	1.000**	Table 1.02
GEN195	Drywood	*Ic x cf*	Table 1.01	Table 2.28 Column 19	1.000**	Table 1.02
GEN197	Westlock Peat Plant	*ic* × *cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN198	CanCarb Waste Heat Plant	*ic* × *cf*	Table 1.01	Table 2.28 Column 18	1.000**	Table 1.02
GEN199	Elmworth Power Plant	*ic* × *cf*	Table 1.01	Table 2.28 Column 16	1.000**	Table 1.02
GEN200	Wind Generation Facilities	*ic* × *cf*	Table 1.01	Table 2.27	1.000**	Table 1.02
GEN201	Other Facilities–Less Than or Equal to 1 Megawatt	*ic* × *cf*	Table 1.01	Table 2.27	1.000**	Table 1.02
GEN202	Drayton Valley Waste Wood Plant	*ic* × *cf*	Table 1.01	Table 2.28 Column 30	1.000**	Table 1.02
GEN204	Chin Chute Drops 4, 5 & 6	*ic* × *cf*	Table 1.01	Table 2.28 Column 15	1.000**	Table 1.02
GEN205	Whitecourt Power Plant	*ic* × *cf*	Table 1.01	Table 2.28 Column 25	1.000**	Table 1.02
GEN206	Edson Cogeneration Plant (Talisman)	*ic* × *cf*	Table 1.01	Table 2.28 Column 13	1.000**	Table 1.02
GEN207	Genesee 3	*ic* × *cf*	Table 1.01	Table 2.30 Column 14	1.000**	Table 1.02
GEN208	Grande Prairie EcoPower Centre	*ic* × *cf*	Table 1.01	Table 2.28 Column 14	1.000**	Table 1.02
GEN209	Future Fuel Ltd. (Unit 1)	*ic* × *cf*	Table 1.01	Table 2.28 Column 14	1.000**	Table 1.02
GEN210	Gold Creek Generation Plant	*ic* × *cf*	Table 1.01	Table 2.28 Column 19	1.000**	Table 1.02
GEN211	Gift Lake Generation Plant	*ic* × *cf*	Table 1.01	Table 2.28 Column 18	1.000**	Table 1.02
GEN213	Fort MacLeod	*ic* × *cf*	Table 1.01	Table 2.28 Column 18	1.000**	Table 1.02
GEN214	Burdett	*ic* × *cf*	Table 1.01	Table 2.28 Column 16	1.000**	Table 1.02
GEN215	Taber	*ic* × *cf*	Table 1.01	Table 2.28 Column 18	1.000**	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	Schedule A	Schedule B	Schedule C	Schedule D	Schedule E*
GEN216	Coaldale	*ic* × *cf*	Table 1.01	Table 2.28 Column 18	1.000**	Table 1.02
GEN217	Fletcher	*ic* × *cf*	Table 1.01	Table 2.28 Column 23	1.000**	Table 1.02
GEN218	Medicine Hat Common	*ic* × *cf*	Table 1.01	Table 2.28 Column 19	1.000**	Table 1.02
GEN220	Buck Lake	*ic* × *cf*	Table 1.01	Table 2.28 Column 16	1.000**	Table 1.02
GEN221	Calgary Energy Centre– Steam Turbine	*ic* × *cf*	Table 1.01	Table 2.28 Column 13	1.000**	Table 1.02
GEN222	Harvest Energy	*ic* × *cf*	Table 1.01	Table 2.27	1.000**	Table 1.02
GEN223	Anadarko	*ic* × *cf*	Table 1.01	Table 2.27	1.000**	Table 1.02
GEN224	Medicine Hat Tie	*ic* × *cf*	Table 1.01	Table 2.28 Column 22	1.000**	Table 1.02
GEN226	Clover Bar (Landfill Gas Generating Station)	*ic* × *cf*	Table 1.01	Table 2.28 Column 12	1.000**	Table 1.02
GEN227	Clover Bar Energy Centre #1	*ic* × *cf*	Table 1.01	Table 2.28 Column 11	1.000**	Table 1.02
GEN228	Valleyview Generating Station #2 (ATCO Power)	*ic x cf*	Table 1.01	Table 2.28 Column 11	1.000**	Table 1.02
GEN229	Long Lake Station (Nexen)	*ic x cf*	Table 1.01	Table 2.28 Column 11	1.000**	Table 1.02
GEN230	Syncrude Aurora	*ic x cf*	Table 1.01	Table 2.29 Column 11	1.000**	Table 1.02
GEN231	Bantry	*Ic x cf*	Table 1.01	Table 2.28 Column 11	1.000**	Table 1.02
GEN232	Parkland	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN233	EarthRenew	*Ic x cf*	Table 1.01	Table 2.28 Column 11	1.000**	Table 1.02
GEN234	Shell – Caroline	*Ic x cf*	Table 1.01	Table 2.28 Column 11	1.000**	Table 1.02
GEN235	Grande Prairie Generation Inc.	*Ic x cf*	Table 1.01	Table 2.29 Column 9	1.000**	Table 1.02
GEN236	Clover Bar Energy Centre #2	*Ic x cf*	Table 1.01	Table 2.29 Column 9	1.000**	Table 1.02
GEN237	Crossfield Energy Centre #1	*Ic x cf*	Table 1.01	Table 2.28 Column 9	1.000**	Table 1.02
GEN238	Clover Bar Energy Centre #3	*/c x cf*	Table 1.01	Table 2.29 Column 9	1.000**	Table 1.02
GEN239	MEG Unit 1 – Christina Lake	*Ic x cf*	Table 1.01	Table 2.30 Column 10	1.000**	Table 1.02
GEN240	CNRL – Horizon	*Ic x cf*	Table 1.01	Table 2.29 Column 10	1.000**	Table 1.02
GEN241	City of Medicine Hat Unit 15	*Ic x cf*	Table 1.01	Table 2.28 Column 9	1.000**	Table 1.02
GEN242	Crossfield Energy Centre #2	*Ic x cf*	Table 1.01	Table 2.28 Column 9	1.000**	Table 1.02
GEN243	Crossfield Energy Centre #3	*Ic x cf*	Table 1.01	Table 2.28 Column 9	1.000**	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	A	B	C	D	E*
GEN244	Keephills #3	*Ic x cf*	Table 1.01	Table 2.30 Column 8	1.000**	Table 1.02
GEN245	Harmattan Gas Processing – Unit 1	*Ic x cf*	Table 1.01	Table 2.28 Column 8	1.000**	Table 1.02
GEN246	Future Fuel Ltd. (Unit 2) 1.5 mw	*Ic x cf*	Table 1.01	Table 2.28 Column 7	1.000**	Table 1.02
GEN247	Weyerhaeuser Company Limited Grande Prairie 48 mw	*Ic x cf*	Table 1.01	Table 2.28 Column 7	1.000**	Table 1.02
GEN248	Genalta-Cadotte Lake Unit 1	*Ic x cf*	Table 1.01	Table 2.28 Column 7	1.000**	Table 1.02
GEN249	Genalta-Cadotte Lake Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 7	1.000**	Table 1.02
GEN250	Genalta-Cadotte Lake Unit 3	*Ic x cf*	Table 1.01	Table 2.28 Column 7	1.000**	Table 1.02
GEN251	AltaGas Pipeline Partnership Bantry Unit 3	*Ic x cf*	Table 1.01	Table 2.28 Column 7	1.000**	Table 1.02
GEN252	ALPAC Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 7	1.000**	Table 1.02
GEN253	Daishowa Cogeneration Facility Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 7	1.000**	Table 1.02
GEN254	Harmattan Gas Processing LP Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 6	1.000**	Table 1.02
GEN255	Alberta Newsprint Funding Corporation Unit 1	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN256	Alberta Newsprint Funding Corporation Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN259	Alberta Newsprint Funding Corporation Unit 3	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN260	Alberta Newsprint Funding Corporation Unit 4	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN261	Alberta Newsprint Funding Corporation Unit 5	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN262	Alberta Newsprint Funding Corporation Unit 6	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN263	Alberta Newsprint Funding Corporation Unit 7	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN264	Alberta Newsprint Funding Corporation Unit 8	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN265	Alberta Newsprint Funding Corporation Unit 9	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN266	Alberta Newsprint Funding Corporation Unit 10	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN267	Lethbridge Biogas General Partner Unit 1	Ic x cf	Table 1.01	Table 2.28 Column 6	1.000**	Table 1.02
GEN268	Lethbridge Biogas General Partner Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 6	1.000**	Table 1.02
GEN269	Gordondale Peaker	*Ic x cf*	Table 1.01	Table 2.28 Column 6	1.000**	Table 1.02
GEN270	Carson Creek Simple Cycle	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	A	B	C	D	E*
GEN271	Judy Creek Simple Cycle	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN272	Galloway Unit 1	*Ic x cf*	Table 1.01	Table 2.28 Column 6	1.000**	Table 1.02
GEN273	Galloway Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 6	1.000**	Table 1.02
GEN274	Galloway Unit 3	*Ic x cf*	Table 1.01	Table 2.28 Column 6	1.000**	Table 1.02
GEN275	Galloway Unit 4	*Ic x cf*	Table 1.01	Table 2.28 Column 6	1.000**	Table 1.02
GEN276	Genalta-Cadotte Lake Unit 4	*Ic x cf*	Table 1.01	Table 2.28 Column 6	1.000**	Table 1.02
GEN277	MEG Unit 2 – Christina Lake	*Ic x cf*	Table 1.01	Table 2.28 Column 6	1.000**	Table 1.02
GEN278	GrowTEC Biogas	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN279	Lindbergh Pengrowth Unit 1	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN280	Lindbergh Pengrowth Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN281	Harmattan Gas Processing Unit 3	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN282	Horseshoe Power GP Ltd Nevis Units 1-4	*Ic x cf*	Table 1.01	Table 2.27	1.000**	Table 1.02
GEN283	Cargill Co-gen	*Ic x cf*	Table 1.01	Table 2.28 Column 3	1.000**	Table 1.02
GEN284	High River	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN285	Shepard Unit 1 (NG)	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN286	Shepard Unit 2 (NG)	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN287	Shepard Unit 3 (Steam)	*Ic x cf*	Table 1.01	Table 2.30 Column 4	1.000**	Table 1.02
GEN289	Nabiye Co-gen Unit 1	*Ic x cf*	Table 1.01	Table 2.30 Column 4	1.000**	Table 1.02
GEN290	Nabiye Co-gen Unit 2	*Ic x cf*	Table 1.01	Table 2.30 Column 4	1.000**	Table 1.02
GEN291	Horseshoe Power GP Ltd Units 1-2	*Ic x cf*	Table 1.01	Table 2.27	1.000**	Table 1.02
GEN292	Horseshoe Power GP Ltd Lacombe Units 1-2	*Ic x cf*	Table 1.01	Table 2.27	1.000**	Table 1.02
GEN293	Just Freehold Alix Unit 4	*Ic x cf*	Table 1.01	Table 2.28 Column 5	1.000**	Table 1.02
GEN294	West Cadotte Lake PRPC Unit 1	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN295	West Cadotte Lake PRPC Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN296	West Cadotte Lake PRPC Unit 3	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN297	West Cadotte Lake PRPC Unit 4	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	A	B	C	D	E*
GEN298	West Cadotte Lake PRPC Unit 5	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN299	Elmworth Power Plant – Phase 2	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN300	Other Facilities - Greater Than 1 Megawatt and Less Than or Equal to 50 Megawatt Units	*ic × cf*	Table 1.01	Table 2.28 Column 1	1.000**	Table 1.02
GEN301	Other Facilities–Greater Than 50 Megawatts and Less Than or Equal to 100 Megawatt Units	*ic × cf*	Table 1.01	Table 2.29 Column 1	1.000**	Table 1.02
GEN302	Other Facilities–Greater Than 100 Megawatt Units	*ic × cf*	Table 1.01	Table 2.30 Column 1	1.000**	Table 1.02
GEN303	Chickadee Creek	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN304	High River	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN305	High River	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN306	High River	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN307	High River	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN308	TERIC Power	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN309	Manning Forest Products – West Fraser	*Ic x cf*	Table 1.01	Table 2.28 Column 4	1.000**	Table 1.02
GEN310	Exshaw Oil Corp Unit 1	*Ic x cf*	Table 1.01	Table 2.28 Column 3	1.000**	Table 1.02
GEN311	Exshaw Oil Corp Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 3	1.000**	Table 1.02
GEN312	Exshaw Oil Corp Unit 3	*Ic x cf*	Table 1.01	Table 2.28 Column 3	1.000**	Table 1.02
GEN313	Exshaw Oil Corp Unit 4	*Ic x cf*	Table 1.01	Table 2.28 Column 3	1.000**	Table 1.02
GEN314	Atco House Mountain Power Plant Unit 1	*Ic x cf*	Table 1.01	Table 2.28 Column 3	1.000**	Table 1.02
GEN315	Atco House Mountain Power Plant Unit 2	*Ic x cf*	Table 1.01	Table 2.28 Column 3	1.000**	Table 1.02
GEN316	Atco House Mountain Power Plant Unit 3	*Ic x cf*	Table 1.01	Table 2.28 Column 3	1.000**	Table 1.02
GEN317	Atco House Mountain Power Plant Unit 4	*Ic x cf*	Table 1.01	Table 2.28 Column 3	1.000**	Table 1.02
GEN318	Atco House Mountain Power Plant Unit 5	*Ic x cf*	Table 1.01	Table 2.28 Column 3	1.000**	Table 1.02

TABLE 2.01 (CONT.)

ACC	ACC Description	A	B	C	D	E*
GEN319	ATCO Peace Point Plant	*Ic x cf*	Table 1.01	Table 2.27	1.000**	Table 1.02
GEN320	Nat-1 Ralston Power Plant Units 1-10	*Ic x cf*	Table 1.01	Table 2.28 Column 2	1.000**	Table 1.02

* Schedule E is only applicable for supplementary assessments.

TABLE 2.01A SCHEDULE C FACTORS FOR ACC BEGINNING WITH EDS, EFS, ESL, AND CDIE

Distribution Utility Company Name	2018 Schedule C Factor
ATCO Electric	0.649
FortisAlberta Inc.	0.397
Calgary Street Lighting	0.561
ENMAX	0.561
EPCOR Distribution	0.633
City of Edmonton Streets and Roads	0.670
City of Lethbridge	0.611
City of Medicine Hat	0.580
City of Red Deer	0.435
Town of Cardston	0.576
Municipality of Crowsnest Pass	0.738
Town of Fort Macleod	0.567
Town of Ponoka	0.570
Other	0.518

TABLE 2.01B SCHEDULE C FACTORS FOR ACC BEGINNING WITH ET

Transmission Utilities Company Name	2018 Schedule C Factor
ATCO Electric	0.644
EPCOR Transmission	0.524
ALTALINK	0.453
TRANSALTA Corporation	0.453
ENMAX	0.378
City of Lethbridge	0.494
City of Medicine Hat	0.370
Other	0.518

TABLE 2.02 COST FACTORS FOR ELECTRIC POWER SYSTEM ACCs IN TABLE 2.01

Year Built	Cost Factor *(cf)*	Year Built	Cost Factor *(cf)*	Year Built	Cost Factor *(cf)*
1913	22.72	1957	6.70	2001	1.17
1914	23.51	1958	6.57	2002	1.16
1915	23.95	1959	6.49	2003	1.14
1916	22.11	1960	6.43	2004	1.07
1917	18.76	1961	6.39	2005	1.00
1918	16.34	1962	6.37	2006	0.89
1919	14.42	1963	6.34	2007	0.79
1920	11.81	1964	6.08	2008	0.75
1921	13.10	1965	5.86	2009	0.78
1922	14.19	1966	5.64	2010	0.76
1923	13.83	1967	5.17	2011	0.74
1924	13.99	1968	5.40	2012	0.75
1925	14.20	1969	5.29	2013	0.73
1926	14.33	1970	4.78	2014	0.72
1927	14.34	1971	4.60	2015	0.70
1928	14.00	1972	4.25	2016	0.71
1929	13.47	1973	3.99	2017	0.70
1930	13.94	1974	3.53	2018	0.68
1931	15.01	1975	2.93		
1932	16.18	1976	2.58		
1933	16.96	1977	2.36		
1934	16.71	1978	2.14		
1935	16.54	1979	1.89		
1936	16.07	1980	1.69		
1937	15.05	1981	1.49		
1938	15.33	1982	1.40		
1939	15.18	1983	1.54		
1940	14.41	1984	1.61		
1941	13.14	1985	1.57		
1942	12.04	1986	1.57		
1943	11.77	1987	1.52		
1944	11.70	1988	1.49		
1945	11.60	1989	1.42		
1946	10.76	1990	1.36		
1947	10.00	1991	1.29		
1948	9.57	1992	1.27		
1949	9.58	1993	1.24		
1950	9.31	1994	1.20		
1951	8.36	1995	1.20		
1952	7.83	1996	1.20		
1953	7.37	1997	1.19		
1954	7.29	1998	1.18		
1955	7.23	1999	1.17		
1956	6.94	2000	1.17		

TABLE 2.03 SCHEDULE C FACTORS FOR ACCS BEGINNING WITH SST

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	1.000	**14**	0.510	**28**	0.250
1	0.960	**15**	0.490	**29**	0.240
2	0.920	**16**	0.460	**30**	0.220
3	0.870	**17**	0.440	**31**	0.210
4	0.840	**18**	0.420	**32**	0.200
5	0.800	**19**	0.400	**33**	0.180
6	0.760	**20**	0.380	**34**	0.170
7	0.720	**21**	0.360	**35**	0.160
8	0.690	**22**	0.340	**36**	0.150
9	0.660	**23**	0.320	**37**	0.140
10	0.620	**24**	0.310	**38**	0.130
11	0.590	**25**	0.290	**39**	0.120
12	0.570	**26**	0.280	**40**	0.120
13	0.540	**27**	0.260	**>40**	0.120

TABLE 2.04 SCHEDULE C FACTORS FOR ACC GEN100

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**7**	0.200	**14**	0.200
1	0.610	**8**	0.200	**15**	0.200
2	0.298	**9**	0.200	**16**	0.200
3	0.200	**10**	0.200	**17**	0.200
4	0.200	**11**	0.200	**>17**	0.200
5	0.200	**12**	0.200		
6	0.200	**13**	0.200		

TABLE 2.05 SCHEDULE C FACTORS FOR ACC GEN101

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.643	**5**	0.200	**10**	0.200
1	0.358	**6**	0.200	**11**	0.200
2	0.236	**7**	0.200	**12**	0.200
3	0.200	**8**	0.200	**>12**	0.200
4	0.200	**9**	0.200		

TABLE 2.06 SCHEDULE C FACTORS FOR ACC GEN102

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**16**	0.200	**32**	0.200
1	0.650	**17**	0.200	**33**	0.200
2	0.523	**18**	0.200	**34**	0.200
3	0.434	**19**	0.200	**35**	0.200
4	0.370	**20**	0.200	**36**	0.200
5	0.320	**21**	0.200	**37**	0.200
6	0.281	**22**	0.200	**38**	0.200
7	0.250	**23**	0.200	**39**	0.200
8	0.224	**24**	0.200	**40**	0.200
9	0.202	**25**	0.200	**41**	0.200
10	0.200	**26**	0.200	**42**	0.200
11	0.200	**27**	0.200	**43**	0.200
12	0.200	**28**	0.200	**44**	0.200
13	0.200	**29**	0.200	**>44**	0.200
14	0.200	**30**	0.200		
15	0.200	**31**	0.200		

TABLE 2.07 SCHEDULE C FACTORS FOR ACC GEN103

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**9**	0.200	**18**	0.200
1	0.559	**10**	0.200	**19**	0.200
2	0.428	**11**	0.200	**20**	0.200
3	0.345	**12**	0.200	**21**	0.200
4	0.287	**13**	0.200	**22**	0.200
5	0.245	**14**	0.200	**23**	0.200
6	0.212	**15**	0.200	**24**	0.200
7	0.200	**16**	0.200	**25**	0.200
8	0.200	**17**	0.200	**>25**	0.200

TABLE 2.08 SCHEDULE C FACTORS FOR ACC GEN104

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**16**	0.405	**32**	0.231
1	0.750	**17**	0.389	**33**	0.224
2	0.750	**18**	0.374	**34**	0.218
3	0.750	**19**	0.360	**35**	0.211
4	0.733	**20**	0.346	**36**	0.205
5	0.690	**21**	0.334	**37**	0.200
6	0.651	**22**	0.322	**38**	0.200
7	0.616	**23**	0.311	**39**	0.200
8	0.584	**24**	0.300	**40**	0.200
9	0.555	**25**	0.290	**41**	0.200
10	0.529	**26**	0.280	**42**	0.200
11	0.504	**27**	0.271	**43**	0.200
12	0.481	**28**	0.262	**44**	0.200
13	0.460	**29**	0.254	**>44**	0.200
14	0.440	**30**	0.246		
15	0.422	**31**	0.239		

TABLE 2.09 SCHEDULE C FACTORS FOR ACC GEN105

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**14**	0.200	**28**	0.200
1	0.750	**15**	0.200	**29**	0.200
2	0.682	**16**	0.200	**30**	0.200
3	0.597	**17**	0.200	**31**	0.200
4	0.527	**18**	0.200	**32**	0.200
5	0.468	**19**	0.200	**33**	0.200
6	0.417	**20**	0.200	**34**	0.200
7	0.374	**21**	0.200	**35**	0.200
8	0.336	**22**	0.200	**36**	0.200
9	0.303	**23**	0.200	**37**	0.200
10	0.274	**24**	0.200	**38**	0.200
11	0.248	**25**	0.200	**39**	0.200
12	0.224	**26**	0.200	**>39**	0.200
13	0.203	**27**	0.200		

TABLE 2.10 SCHEDULE C FACTORS FOR ACC GEN106

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**7**	0.200	**14**	0.200
1	0.607	**8**	0.200	**15**	0.200
2	0.292	**9**	0.200	**16**	0.200
3	0.200	**10**	0.200	**17**	0.200
4	0.200	**11**	0.200	**>17**	0.200
5	0.200	**12**	0.200		
6	0.200	**13**	0.200		

TABLE 2.11 SCHEDULE C FACTORS FOR ACC GEN107 (RETIRED TABLE DELETED)

TABLE 2.12 SCHEDULE C FACTORS FOR ACC GEN108

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**17**	0.333	**34**	0.200
1	0.750	**18**	0.319	**35**	0.200
2	0.750	**19**	0.305	**36**	0.200
3	0.738	**20**	0.292	**37**	0.200
4	0.685	**21**	0.280	**38**	0.200
5	0.638	**22**	0.269	**39**	0.200
6	0.597	**23**	0.259	**40**	0.200
7	0.560	**24**	0.249	**41**	0.200
8	0.527	**25**	0.240	**42**	0.200
9	0.497	**26**	0.230	**43**	0.200
10	0.470	**27**	0.222	**44**	0.200
11	0.445	**28**	0.215	**45**	0.200
12	0.422	**29**	0.207	**46**	0.200
13	0.402	**30**	0.200	**47**	0.200
14	0.383	**31**	0.200	**48**	0.200
15	0.366	**32**	0.200	**49**	0.200
16	0.348	**33**	0.200	**>49**	0.200

TABLE 2.13 SCHEDULE C FACTORS FOR ACC GEN109

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**12**	0.200	**24**	0.200
1	0.667	**13**	0.200	**25**	0.200
2	0.400	**14**	0.200	**26**	0.200
3	0.286	**15**	0.200	**27**	0.200
4	0.222	**16**	0.200	**28**	0.200
5	0.200	**17**	0.200	**29**	0.200
6	0.200	**18**	0.200	**30**	0.200
7	0.200	**19**	0.200	**31**	0.200
8	0.200	**20**	0.200	**32**	0.200
9	0.200	**21**	0.200	**>32**	0.200
10	0.200	**22**	0.200		
11	0.200	**23**	0.200		

TABLE 2.14 SCHEDULE C FACTORS FOR ACC GEN110

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**6**	0.200	**12**	0.200
1	0.577	**7**	0.200	**13**	0.200
2	0.238	**8**	0.200	**14**	0.200
3	0.200	**9**	0.200	**>14**	0.200
4	0.200	**10**	0.200		
5	0.200	**11**	0.200		

TABLE 2.15 SCHEDULE C FACTORS FOR ACC GEN111

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**6**	0.200	**12**	0.200
1	0.603	**7**	0.200	**13**	0.200
2	0.286	**8**	0.200	**14**	0.200
3	0.200	**9**	0.200	**>14**	0.200
4	0.200	**10**	0.200		
5	0.200	**11**	0.200		

TABLE 2.16 SCHEDULE C FACTORS FOR ACC GEN112

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**5**	0.200	**10**	0.200
1	0.573	**6**	0.200	**11**	0.200
2	0.232	**7**	0.200	**12**	0.200
3	0.200	**8**	0.200	**13**	0.200
4	0.200	**9**	0.200	**>13**	0.200

TABLE 2.17 SCHEDULE C FACTORS FOR ACC GEN113

Chronological Age	Schedule C Factor
0	0.200
1	0.200
>1	0.200

TABLE 2.18 SCHEDULE C FACTORS FOR ACC GEN114

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**8**	0.200	**16**	0.200
1	0.633	**9**	0.200	**17**	0.200
2	0.340	**10**	0.200	**18**	0.200
3	0.214	**11**	0.200	**19**	0.200
4	0.200	**12**	0.200	**20**	0.200
5	0.200	**13**	0.200	**21**	0.200
6	0.200	**14**	0.200	**>21**	0.200
7	0.200	**15**	0.200		

TABLE 2.19 SCHEDULE C FACTORS FOR ACC GEN115

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**16**	0.200	**32**	0.200
1	0.750	**17**	0.200	**33**	0.200
2	0.653	**18**	0.200	**34**	0.200
3	0.571	**19**	0.200	**35**	0.200
4	0.507	**20**	0.200	**36**	0.200
5	0.454	**21**	0.200	**37**	0.200
6	0.411	**22**	0.200	**38**	0.200
7	0.375	**23**	0.200	**39**	0.200
8	0.344	**24**	0.200	**40**	0.200
9	0.318	**25**	0.200	**41**	0.200
10	0.295	**26**	0.200	**42**	0.200
11	0.274	**27**	0.200	**43**	0.200
12	0.256	**28**	0.200	**44**	0.200
13	0.240	**29**	0.200	**45**	0.200
14	0.225	**30**	0.200	**>45**	0.200
15	0.212	**31**	0.200		

TABLE 2.20 SCHEDULE C FACTORS FOR ACC GEN116

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**7**	0.200	**14**	0.200
1	0.607	**8**	0.200	**15**	0.200
2	0.292	**9**	0.200	**16**	0.200
3	0.200	**10**	0.200	**17**	0.200
4	0.200	**11**	0.200	**>17**	0.200
5	0.200	**12**	0.200		
6	0.200	**13**	0.200		

TABLE 2.21 SCHEDULE C FACTORS FOR ACC GEN117

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**4**	0.200	**8**	0.200
1	0.530	**5**	0.200	**9**	0.200
2	0.200	**6**	0.200	**10**	0.200
3	0.200	**7**	0.200	**>10**	0.200

TABLE 2.22 SCHEDULE C FACTORS FOR ACC GEN118

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**23**	0.230	**46**	0.200
1	0.750	**24**	0.223	**47**	0.200
2	0.750	**25**	0.215	**48**	0.200
3	0.686	**26**	0.208	**49**	0.200
4	0.629	**27**	0.201	**50**	0.200
5	0.580	**28**	0.200	**51**	0.200
6	0.538	**29**	0.200	**52**	0.200
7	0.501	**30**	0.200	**53**	0.200
8	0.469	**31**	0.200	**54**	0.200
9	0.440	**32**	0.200	**55**	0.200
10	0.415	**33**	0.200	**56**	0.200
11	0.392	**34**	0.200	**57**	0.200
12	0.372	**35**	0.200	**58**	0.200
13	0.352	**36**	0.200	**59**	0.200
14	0.346	**37**	0.200	**60**	0.200
15	0.320	**38**	0.200	**61**	0.200
16	0.305	**39**	0.200	**62**	0.200
17	0.292	**40**	0.200	**63**	0.200
18	0.280	**41**	0.200	**64**	0.200
19	0.269	**42**	0.200	**65**	0.200
20	0.259	**43**	0.200	**>65**	0.200
21	0.249	**44**	0.200		
22	0.240	**45**	0.200		

TABLE 2.23 SCHEDULE C FACTORS FOR ACC GEN119

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**22**	0.247	**44**	0.200
1	0.750	**23**	0.238	**45**	0.200
2	0.750	**24**	0.230	**46**	0.200
3	0.689	**25**	0.222	**47**	0.200
4	0.632	**26**	0.216	**48**	0.200
5	0.584	**27**	0.209	**49**	0.200
6	0.542	**28**	0.201	**50**	0.200
7	0.506	**29**	0.200	**51**	0.200
8	0.474	**30**	0.200	**52**	0.200
9	0.446	**31**	0.200	**53**	0.200
10	0.421	**32**	0.200	**54**	0.200
11	0.397	**33**	0.200	**55**	0.200
12	0.378	**34**	0.200	**56**	0.200
13	0.358	**35**	0.200	**57**	0.200
14	0.342	**36**	0.200	**58**	0.200
15	0.327	**37**	0.200	**59**	0.200
16	0.312	**38**	0.200	**60**	0.200
17	0.298	**39**	0.200	**61**	0.200
18	0.287	**40**	0.200	**62**	0.200
19	0.276	**41**	0.200	**63**	0.200
20	0.266	**42**	0.200	**64**	0.200
21	0.254	**43**	0.200	**>64**	0.200

TABLE 2.24 SCHEDULE C FACTORS FOR ACC GEN120

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**14**	0.200	**28**	0.200
1	0.546	**15**	0.200	**29**	0.200
2	0.411	**16**	0.200	**30**	0.200
3	0.325	**17**	0.200	**31**	0.200
4	0.266	**18**	0.200	**32**	0.200
5	0.222	**19**	0.200	**33**	0.200
6	0.200	**20**	0.200	**34**	0.200
7	0.200	**21**	0.200	**35**	0.200
8	0.200	**22**	0.200	**36**	0.200
9	0.200	**23**	0.200	**37**	0.200
10	0.200	**24**	0.200	**38**	0.200
11	0.200	**25**	0.200	**39**	0.200
12	0.200	**26**	0.200	**>39**	0.200
13	0.200	**27**	0.200		

TABLE 2.25 SCHEDULE C FACTORS FOR ACC GEN121

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**8**	0.200	**16**	0.200
1	0.637	**9**	0.200	**17**	0.200
2	0.346	**10**	0.200	**18**	0.200
3	0.221	**11**	0.200	**19**	0.200
4	0.200	**12**	0.200	**20**	0.200
5	0.200	**13**	0.200	**21**	0.200
6	0.200	**14**	0.200	**22**	0.200
7	0.200	**15**	0.200	**>22**	0.200

TABLE 2.26 SCHEDULE C FACTORS FOR ACC GEN122

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**4**	0.200	**8**	0.200
1	0.550	**5**	0.200	**9**	0.200
2	0.200	**6**	0.200	**10**	0.200
3	0.200	**7**	0.200	**>10**	0.200

TABLE 2.27 SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.01

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	**9**	0.636	**18**	0.330
1	0.750	**10**	0.598	**19**	0.303
2	0.750	**11**	0.560	**20**	0.277
3	0.750	**12**	0.524	**21**	0.252
4	0.750	**13**	0.489	**22**	0.228
5	0.750	**14**	0.455	**23**	0.206
6	0.750	**15**	0.421	**24**	0.200
7	0.717	**16**	0.389	**>24**	0.200
8	0.676	**17**	0.360		

TABLE 2.28 SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.01

Chronological Age	Column							
	1	2	3	4	5	6	7	8
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.733	0.733	0.730	0.728	0.725	0.723	0.719	0.715
8	0.696	0.695	0.693	0.691	0.689	0.686	0.682	0.678
9	0.660	0.659	0.657	0.655	0.653	0.650	0.647	0.643
10	0.624	0.623	0.622	0.620	0.618	0.615	0.612	0.608
11	0.588	0.588	0.587	0.585	0.583	0.581	0.578	0.575
12	0.553	0.552	0.552	0.551	0.550	0.547	0.545	0.542
13	0.519	0.519	0.519	0.517	0.516	0.515	0.512	0.509
14	0.486	0.486	0.485	0.485	0.483	0.482	0.480	0.479
15	0.453	0.453	0.453	0.453	0.451	0.451	0.450	0.447
16	0.422	0.422	0.422	0.420	0.420	0.420	0.419	0.417
17	0.390	0.390	0.390	0.390	0.390	0.390	0.388	0.387
18	0.361	0.361	0.361	0.361	0.361	0.361	0.359	0.359
19	0.333	0.333	0.333	0.333	0.333	0.330	0.330	0.330
20	0.303	0.303	0.303	0.303	0.303	0.303	0.303	0.303
21	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276
22	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
23	0.225	0.225	0.225	0.225	0.225	0.225	0.225	0.225
24	0.201	0.201	0.201	0.201	0.201	0.201	0.201	0.201
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.28 (CONT.)

Chronological Age	Column							
	9	**10**	**11**	**12**	**13**	**14**	**15**	**16**
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.744	0.733
6	0.748	0.742	0.736	0.728	0.720	0.710	0.700	0.688
7	0.710	0.703	0.697	0.689	0.680	0.670	0.660	0.647
8	0.672	0.667	0.660	0.653	0.644	0.634	0.622	0.610
9	0.637	0.632	0.625	0.618	0.608	0.599	0.587	0.575
10	0.603	0.598	0.591	0.584	0.576	0.565	0.554	0.541
11	0.570	0.565	0.559	0.552	0.544	0.533	0.523	0.510
12	0.538	0.533	0.527	0.521	0.513	0.504	0.493	0.481
13	0.506	0.502	0.497	0.490	0.483	0.475	0.464	0.453
14	0.476	0.471	0.467	0.461	0.455	0.446	0.437	0.425
15	0.445	0.442	0.437	0.432	0.426	0.419	0.410	0.400
16	0.415	0.412	0.408	0.405	0.398	0.393	0.384	0.374
17	0.387	0.383	0.381	0.377	0.372	0.367	0.359	0.350
18	0.357	0.355	0.353	0.349	0.346	0.340	0.334	0.326
19	0.328	0.328	0.326	0.322	0.320	0.316	0.310	0.304
20	0.303	0.301	0.299	0.296	0.294	0.290	0.286	0.279
21	0.276	0.274	0.274	0.272	0.269	0.267	0.263	0.258
22	0.250	0.250	0.248	0.248	0.246	0.243	0.241	0.236
23	0.225	0.225	0.223	0.223	0.223	0.220	0.218	0.213
24	0.201	0.201	0.201	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.28 (CONT.)

Chronological Age	Column							
	17	**18**	**19**	**20**	**21**	**22**	**23**	**24**
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.735	0.708
4	0.750	0.750	0.744	0.728	0.709	0.687	0.661	0.630
5	0.720	0.706	0.691	0.672	0.652	0.627	0.599	0.565
6	0.675	0.660	0.643	0.623	0.601	0.575	0.546	0.511
7	0.633	0.617	0.600	0.580	0.557	0.530	0.500	0.464
8	0.595	0.579	0.560	0.540	0.517	0.490	0.460	0.424
9	0.560	0.544	0.525	0.504	0.481	0.454	0.424	0.389
10	0.527	0.511	0.492	0.471	0.448	0.422	0.392	0.358
11	0.496	0.480	0.462	0.442	0.419	0.393	0.364	0.330
12	0.467	0.451	0.433	0.414	0.392	0.366	0.337	0.306
13	0.439	0.424	0.407	0.388	0.366	0.341	0.314	0.284
14	0.413	0.399	0.382	0.364	0.342	0.320	0.293	0.262
15	0.388	0.375	0.359	0.341	0.321	0.298	0.273	0.244
16	0.364	0.350	0.337	0.320	0.301	0.279	0.253	0.226
17	0.341	0.328	0.314	0.299	0.281	0.260	0.236	0.210
18	0.317	0.307	0.294	0.278	0.263	0.242	0.220	0.200
19	0.296	0.286	0.273	0.259	0.243	0.225	0.204	0.200
20	0.273	0.264	0.254	0.241	0.226	0.208	0.200	0.200
21	0.251	0.245	0.233	0.222	0.208	0.200	0.200	0.200
22	0.229	0.224	0.215	0.205	0.200	0.200	0.200	0.200
23	0.208	0.203	0.200	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.28 (CONT.)

Chronological Age	Column					
	25	**26**	**27**	**28**	**29**	**30 and greater**
0	0.750	0.750	0.750	0.750	0.750	0.633
1	0.750	0.750	0.750	0.750	0.750	0.633
2	0.750	0.745	0.699	0.633	0.528	0.340
3	0.674	0.632	0.576	0.499	0.388	0.214
4	0.592	0.545	0.485	0.407	0.299	0.200
5	0.525	0.476	0.416	0.339	0.238	0.200
6	0.470	0.421	0.361	0.287	0.200	0.200
7	0.424	0.375	0.317	0.246	0.200	0.200
8	0.384	0.337	0.280	0.213	0.200	0.200
9	0.349	0.303	0.249	0.200	0.200	0.200
10	0.320	0.275	0.223	0.200	0.200	0.200
11	0.293	0.249	0.200	0.200	0.200	0.200
12	0.269	0.227	0.200	0.200	0.200	0.200
13	0.248	0.200	0.200	0.200	0.200	0.200
14	0.228	0.200	0.200	0.200	0.200	0.200
15	0.210	0.200	0.200	0.200	0.200	0.200
16	0.200	0.200	0.200	0.200	0.200	0.200
17	0.200	0.200	0.200	0.200	0.200	0.200
18	0.200	0.200	0.200	0.200	0.200	0.200
19	0.200	0.200	0.200	0.200	0.200	0.200
20	0.200	0.200	0.200	0.200	0.200	0.200
21	0.200	0.200	0.200	0.200	0.200	0.200
22	0.200	0.200	0.200	0.200	0.200	0.200
23	0.200	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200
>25	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.01

Chronological Age	Column						
	1	2	3	4	5	6	7
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.743	0.740	0.738	0.734	0.731	0.728	0.724
9	0.714	0.712	0.709	0.706	0.703	0.700	0.695
10	0.688	0.684	0.682	0.679	0.676	0.672	0.668
11	0.662	0.658	0.656	0.652	0.650	0.645	0.642
12	0.636	0.633	0.631	0.628	0.624	0.621	0.617
13	0.611	0.608	0.605	0.603	0.600	0.596	0.592
14	0.587	0.584	0.583	0.580	0.575	0.572	0.568
15	0.563	0.561	0.558	0.557	0.553	0.550	0.545
16	0.540	0.538	0.536	0.533	0.531	0.528	0.524
17	0.517	0.515	0.514	0.512	0.508	0.506	0.503
18	0.496	0.494	0.492	0.490	0.488	0.484	0.480
19	0.475	0.473	0.471	0.469	0.467	0.463	0.461
20	0.453	0.453	0.451	0.449	0.447	0.444	0.440
21	0.434	0.432	0.429	0.429	0.427	0.425	0.420
22	0.414	0.411	0.411	0.409	0.406	0.404	0.402
23	0.394	0.391	0.391	0.389	0.389	0.386	0.384
24	0.374	0.374	0.372	0.372	0.369	0.367	0.364
25	0.356	0.356	0.353	0.353	0.350	0.350	0.348
26	0.338	0.335	0.335	0.335	0.332	0.332	0.330
27	0.318	0.318	0.318	0.318	0.315	0.315	0.312
28	0.301	0.301	0.301	0.298	0.298	0.298	0.295
29	0.285	0.285	0.282	0.282	0.282	0.282	0.279
30	0.267	0.267	0.267	0.267	0.267	0.267	0.263
31	0.252	0.252	0.252	0.252	0.249	0.249	0.249
32	0.238	0.234	0.234	0.234	0.234	0.234	0.234
33	0.221	0.221	0.221	0.221	0.221	0.221	0.217
34	0.208	0.204	0.204	0.204	0.204	0.204	0.204
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 (CONT.)

Chronological Age	Column						
	8	**9**	**10**	**11**	**12**	**13**	**14**
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.746	0.741	0.736	0.730	0.724	0.718
8	0.720	0.715	0.710	0.705	0.699	0.692	0.686
9	0.691	0.687	0.681	0.676	0.669	0.662	0.655
10	0.664	0.659	0.653	0.648	0.642	0.634	0.627
11	0.637	0.633	0.627	0.621	0.614	0.607	0.600
12	0.612	0.607	0.602	0.595	0.589	0.583	0.575
13	0.588	0.583	0.578	0.571	0.566	0.559	0.550
14	0.565	0.559	0.555	0.549	0.541	0.535	0.526
15	0.542	0.537	0.531	0.526	0.520	0.512	0.506
16	0.519	0.514	0.509	0.504	0.499	0.492	0.483
17	0.497	0.494	0.488	0.483	0.477	0.470	0.463
18	0.476	0.473	0.469	0.463	0.457	0.451	0.444
19	0.457	0.453	0.449	0.442	0.438	0.432	0.424
20	0.438	0.434	0.429	0.425	0.419	0.412	0.406
21	0.418	0.414	0.409	0.405	0.400	0.396	0.389
22	0.399	0.395	0.392	0.387	0.383	0.378	0.371
23	0.381	0.379	0.374	0.369	0.366	0.361	0.354
24	0.361	0.359	0.356	0.354	0.349	0.343	0.338
25	0.345	0.342	0.340	0.337	0.332	0.326	0.324
26	0.327	0.327	0.324	0.318	0.316	0.313	0.307
27	0.312	0.309	0.306	0.303	0.300	0.295	0.292
28	0.295	0.292	0.289	0.286	0.283	0.280	0.277
29	0.279	0.276	0.276	0.273	0.270	0.266	0.263
30	0.263	0.260	0.260	0.257	0.254	0.250	0.247
31	0.249	0.245	0.245	0.242	0.238	0.238	0.235
32	0.231	0.231	0.231	0.227	0.227	0.224	0.220
33	0.217	0.217	0.217	0.214	0.214	0.210	0.206
34	0.204	0.204	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 (CONT.)

Chronological Age	Column						
	15	**16**	**17**	**18**	**19**	**20**	**21**
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.741	0.730
6	0.745	0.737	0.730	0.721	0.710	0.699	0.687
7	0.710	0.702	0.693	0.683	0.673	0.661	0.647
8	0.677	0.669	0.660	0.649	0.638	0.625	0.612
9	0.647	0.638	0.629	0.618	0.606	0.593	0.579
10	0.619	0.609	0.600	0.588	0.577	0.563	0.549
11	0.591	0.582	0.573	0.561	0.548	0.536	0.521
12	0.566	0.556	0.546	0.536	0.523	0.509	0.495
13	0.542	0.533	0.522	0.511	0.500	0.486	0.471
14	0.519	0.510	0.500	0.488	0.476	0.462	0.448
15	0.496	0.488	0.477	0.466	0.455	0.442	0.427
16	0.475	0.466	0.456	0.446	0.434	0.420	0.407
17	0.456	0.446	0.437	0.427	0.414	0.401	0.388
18	0.436	0.426	0.419	0.407	0.396	0.384	0.371
19	0.418	0.408	0.400	0.390	0.379	0.367	0.353
20	0.399	0.391	0.382	0.372	0.361	0.350	0.337
21	0.382	0.373	0.364	0.355	0.346	0.335	0.321
22	0.364	0.357	0.350	0.340	0.331	0.319	0.307
23	0.349	0.342	0.334	0.324	0.314	0.305	0.292
24	0.333	0.325	0.318	0.310	0.299	0.289	0.279
25	0.316	0.310	0.302	0.294	0.286	0.275	0.264
26	0.302	0.296	0.288	0.282	0.273	0.262	0.254
27	0.286	0.280	0.274	0.268	0.260	0.251	0.239
28	0.271	0.268	0.262	0.253	0.247	0.238	0.229
29	0.257	0.254	0.248	0.241	0.235	0.226	0.216
30	0.244	0.241	0.234	0.228	0.221	0.215	0.205
31	0.232	0.225	0.222	0.215	0.208	0.202	0.200
32	0.217	0.213	0.210	0.203	0.200	0.200	0.200
33	0.203	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 (CONT.)

Chronological Age	Column						
	22	**23**	**24**	**25**	**26**	**27**	**28**
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.732
4	0.750	0.750	0.741	0.724	0.705	0.684	0.658
5	0.717	0.703	0.688	0.669	0.649	0.624	0.596
6	0.673	0.658	0.641	0.621	0.599	0.573	0.544
7	0.633	0.617	0.599	0.578	0.555	0.529	0.498
8	0.597	0.580	0.561	0.540	0.517	0.489	0.459
9	0.563	0.547	0.527	0.505	0.482	0.455	0.424
10	0.533	0.515	0.496	0.474	0.450	0.423	0.393
11	0.504	0.487	0.468	0.447	0.423	0.396	0.366
12	0.479	0.461	0.442	0.421	0.397	0.370	0.341
13	0.456	0.438	0.418	0.396	0.373	0.347	0.318
14	0.433	0.415	0.396	0.375	0.351	0.326	0.298
15	0.411	0.394	0.375	0.354	0.332	0.306	0.279
16	0.391	0.374	0.356	0.335	0.313	0.289	0.262
17	0.372	0.356	0.338	0.318	0.296	0.272	0.247
18	0.355	0.340	0.320	0.301	0.280	0.257	0.232
19	0.339	0.322	0.306	0.286	0.265	0.243	0.219
20	0.322	0.307	0.290	0.273	0.251	0.230	0.206
21	0.308	0.292	0.276	0.258	0.238	0.218	0.200
22	0.293	0.279	0.262	0.246	0.227	0.205	0.200
23	0.280	0.265	0.250	0.233	0.215	0.200	0.200
24	0.266	0.253	0.237	0.222	0.204	0.200	0.200
25	0.253	0.240	0.227	0.210	0.200	0.200	0.200
26	0.240	0.229	0.215	0.201	0.200	0.200	0.200
27	0.230	0.216	0.204	0.200	0.200	0.200	0.200
28	0.217	0.207	0.200	0.200	0.200	0.200	0.200
29	0.207	0.200	0.200	0.200	0.200	0.200	0.200
30	0.200	0.200	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.29 (CONT.)

Chronological Age	Column						
	29	30	31	32	33	34	35 and greater
0	0.750	0.750	0.750	0.750	0.750	0.750	0.632
1	0.750	0.750	0.750	0.750	0.750	0.750	0.632
2	0.750	0.750	0.743	0.697	0.631	0.527	0.339
3	0.705	0.672	0.629	0.574	0.498	0.388	0.214
4	0.627	0.590	0.543	0.484	0.406	0.299	0.200
5	0.563	0.523	0.475	0.414	0.338	0.237	0.200
6	0.509	0.468	0.419	0.360	0.286	0.200	0.200
7	0.463	0.422	0.374	0.316	0.246	0.200	0.200
8	0.423	0.383	0.336	0.280	0.212	0.200	0.200
9	0.389	0.349	0.303	0.249	0.200	0.200	0.200
10	0.358	0.320	0.275	0.223	0.200	0.200	0.200
11	0.331	0.293	0.250	0.200	0.200	0.200	0.200
12	0.308	0.270	0.228	0.200	0.200	0.200	0.200
13	0.286	0.249	0.209	0.200	0.200	0.200	0.200
14	0.266	0.231	0.200	0.200	0.200	0.200	0.200
15	0.249	0.215	0.200	0.200	0.200	0.200	0.200
16	0.233	0.200	0.200	0.200	0.200	0.200	0.200
17	0.218	0.200	0.200	0.200	0.200	0.200	0.200
18	0.203	0.200	0.200	0.200	0.200	0.200	0.200
19	0.200	0.200	0.200	0.200	0.200	0.200	0.200
20	0.200	0.200	0.200	0.200	0.200	0.200	0.200
21	0.200	0.200	0.200	0.200	0.200	0.200	0.200
22	0.200	0.200	0.200	0.200	0.200	0.200	0.200
23	0.200	0.200	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200	0.200	0.200
26	0.200	0.200	0.200	0.200	0.200	0.200	0.200
27	0.200	0.200	0.200	0.200	0.200	0.200	0.200
28	0.200	0.200	0.200	0.200	0.200	0.200	0.200
29	0.200	0.200	0.200	0.200	0.200	0.200	0.200
30	0.200	0.200	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>35	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 SCHEDULE C FACTORS FOR APPROPRIATE ACCS AS IDENTIFIED IN TABLE 2.01

Chronological Age	Column						
	1	2	3	4	5	6	7
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.750	0.750	0.750	0.750	0.750	0.750	0.750
9	0.750	0.750	0.750	0.750	0.750	0.750	0.750
10	0.749	0.746	0.743	0.740	0.736	0.731	0.727
11	0.729	0.725	0.722	0.718	0.715	0.710	0.705
12	0.709	0.705	0.702	0.698	0.694	0.690	0.685
13	0.689	0.687	0.682	0.678	0.674	0.670	0.665
14	0.670	0.667	0.663	0.660	0.656	0.651	0.647
15	0.652	0.649	0.646	0.641	0.636	0.632	0.627
16	0.635	0.632	0.628	0.623	0.620	0.615	0.610
17	0.619	0.615	0.610	0.606	0.603	0.597	0.592
18	0.602	0.598	0.594	0.590	0.586	0.580	0.577
19	0.585	0.581	0.577	0.573	0.569	0.565	0.558
20	0.569	0.567	0.562	0.558	0.554	0.550	0.543
21	0.554	0.551	0.547	0.542	0.538	0.533	0.529
22	0.539	0.534	0.532	0.527	0.522	0.518	0.513
23	0.525	0.520	0.517	0.512	0.507	0.505	0.500
24	0.509	0.506	0.504	0.499	0.493	0.491	0.486
25	0.496	0.493	0.488	0.485	0.480	0.477	0.472
26	0.481	0.478	0.475	0.470	0.467	0.464	0.459
27	0.470	0.464	0.461	0.458	0.455	0.449	0.446
28	0.456	0.452	0.449	0.443	0.440	0.437	0.431
29	0.442	0.439	0.436	0.433	0.429	0.423	0.420
30	0.429	0.426	0.422	0.419	0.416	0.413	0.409
31	0.416	0.413	0.410	0.406	0.403	0.399	0.396
32	0.404	0.401	0.397	0.394	0.390	0.387	0.383
33	0.392	0.389	0.385	0.382	0.382	0.378	0.371
34	0.381	0.377	0.374	0.370	0.370	0.366	0.362
35	0.366	0.366	0.362	0.359	0.359	0.355	0.351

TABLE 2.30 (CONT.)

Chronological Age	Column						
	1	2	3	4	5	6	7
36	0.356	0.352	0.352	0.348	0.344	0.344	0.340
37	0.346	0.342	0.342	0.338	0.334	0.334	0.329
38	0.332	0.332	0.328	0.328	0.324	0.319	0.319
39	0.322	0.318	0.318	0.314	0.314	0.310	0.306
40	0.309	0.309	0.309	0.305	0.300	0.300	0.296
41	0.301	0.296	0.296	0.296	0.292	0.292	0.287
42	0.288	0.288	0.288	0.283	0.283	0.279	0.279
43	0.280	0.275	0.275	0.275	0.271	0.271	0.266
44	0.268	0.268	0.263	0.263	0.263	0.258	0.258
45	0.256	0.256	0.256	0.256	0.251	0.251	0.246
46	0.249	0.249	0.244	0.244	0.244	0.239	0.239
47	0.238	0.238	0.238	0.233	0.233	0.233	0.228
48	0.227	0.227	0.227	0.227	0.221	0.221	0.221
49	0.221	0.216	0.216	0.216	0.216	0.210	0.210
50	0.210	0.210	0.205	0.205	0.205	0.205	0.205
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	8	**9**	**10**	**11**	**12**	**13**	**14**
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.750	0.750	0.750	0.750	0.750
8	0.750	0.750	0.750	0.750	0.750	0.746	0.740
9	0.746	0.741	0.736	0.732	0.726	0.720	0.714
10	0.723	0.718	0.714	0.707	0.702	0.696	0.690
11	0.701	0.696	0.691	0.686	0.679	0.673	0.666
12	0.680	0.675	0.670	0.664	0.657	0.651	0.645
13	0.660	0.655	0.649	0.644	0.637	0.630	0.623
14	0.641	0.636	0.630	0.624	0.617	0.611	0.603
15	0.622	0.617	0.611	0.604	0.598	0.592	0.584
16	0.604	0.599	0.592	0.587	0.581	0.574	0.565
17	0.586	0.581	0.575	0.570	0.563	0.555	0.548
18	0.571	0.565	0.559	0.553	0.546	0.538	0.530
19	0.554	0.548	0.542	0.536	0.530	0.522	0.516
20	0.539	0.532	0.526	0.522	0.513	0.507	0.500
21	0.524	0.517	0.513	0.506	0.499	0.493	0.484
22	0.508	0.503	0.496	0.492	0.484	0.477	0.470
23	0.495	0.488	0.483	0.478	0.470	0.463	0.456
24	0.480	0.475	0.470	0.462	0.457	0.449	0.442
25	0.466	0.461	0.456	0.450	0.442	0.437	0.429
26	0.453	0.447	0.442	0.436	0.431	0.425	0.417
27	0.440	0.435	0.429	0.423	0.417	0.411	0.405
28	0.428	0.422	0.416	0.413	0.407	0.398	0.392
29	0.417	0.411	0.404	0.401	0.395	0.389	0.379
30	0.403	0.400	0.393	0.387	0.383	0.377	0.371
31	0.393	0.386	0.383	0.376	0.369	0.366	0.359
32	0.380	0.376	0.369	0.366	0.359	0.356	0.349
33	0.367	0.364	0.360	0.353	0.349	0.342	0.339
34	0.359	0.351	0.348	0.344	0.337	0.333	0.326
35	0.347	0.343	0.340	0.332	0.328	0.321	0.317
36	0.336	0.332	0.328	0.324	0.317	0.313	0.309
37	0.326	0.321	0.317	0.313	0.309	0.301	0.297
38	0.315	0.311	0.307	0.303	0.299	0.295	0.286
39	0.306	0.301	0.297	0.293	0.289	0.284	0.280
40	0.296	0.292	0.287	0.283	0.279	0.274	0.270
41	0.283	0.283	0.278	0.274	0.269	0.265	0.261
42	0.274	0.270	0.270	0.265	0.261	0.256	0.251
43	0.266	0.261	0.257	0.257	0.252	0.247	0.243

TABLE 2.30 (CONT.)

Chronological Age	Column						
	8	**9**	**10**	**11**	**12**	**13**	**14**
44	0.254	0.254	0.249	0.244	0.244	0.239	0.234
45	0.246	0.241	0.241	0.236	0.231	0.231	0.227
46	0.234	0.234	0.229	0.229	0.224	0.219	0.219
47	0.228	0.223	0.223	0.217	0.217	0.212	0.207
48	0.216	0.216	0.216	0.211	0.206	0.206	0.201
49	0.210	0.205	0.205	0.205	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	15	16	17	18	19	20	21
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.750	0.750	0.750
6	0.750	0.750	0.750	0.750	0.750	0.750	0.750
7	0.750	0.750	0.748	0.741	0.734	0.725	0.716
8	0.734	0.727	0.720	0.712	0.704	0.695	0.685
9	0.707	0.700	0.692	0.685	0.676	0.666	0.656
10	0.682	0.675	0.667	0.658	0.650	0.639	0.629
11	0.659	0.651	0.643	0.634	0.625	0.614	0.604
12	0.637	0.628	0.621	0.612	0.602	0.591	0.580
13	0.615	0.607	0.599	0.589	0.579	0.570	0.557
14	0.595	0.587	0.578	0.569	0.559	0.549	0.537
15	0.576	0.568	0.558	0.549	0.539	0.528	0.517
16	0.558	0.550	0.540	0.531	0.521	0.509	0.499
17	0.541	0.532	0.523	0.514	0.503	0.492	0.481
18	0.523	0.515	0.505	0.496	0.486	0.474	0.463
19	0.508	0.499	0.489	0.479	0.469	0.459	0.447
20	0.492	0.483	0.474	0.464	0.455	0.444	0.432
21	0.477	0.468	0.459	0.450	0.438	0.429	0.418
22	0.463	0.454	0.444	0.435	0.425	0.416	0.404
23	0.448	0.441	0.431	0.421	0.411	0.401	0.391
24	0.434	0.426	0.418	0.408	0.398	0.387	0.377
25	0.421	0.413	0.404	0.396	0.386	0.375	0.364
26	0.408	0.403	0.391	0.383	0.374	0.363	0.352
27	0.397	0.388	0.382	0.373	0.362	0.353	0.341
28	0.386	0.377	0.368	0.362	0.353	0.341	0.331
29	0.373	0.367	0.357	0.348	0.342	0.329	0.320
30	0.364	0.354	0.348	0.338	0.328	0.322	0.309
31	0.352	0.346	0.336	0.329	0.319	0.309	0.299
32	0.342	0.335	0.328	0.317	0.310	0.300	0.290
33	0.331	0.324	0.317	0.306	0.299	0.292	0.281
34	0.322	0.315	0.307	0.300	0.289	0.281	0.274
35	0.309	0.306	0.298	0.290	0.283	0.271	0.264
36	0.301	0.293	0.289	0.282	0.274	0.266	0.254
37	0.293	0.285	0.277	0.269	0.265	0.257	0.245
38	0.282	0.274	0.270	0.262	0.253	0.245	0.237
39	0.272	0.267	0.259	0.255	0.246	0.238	0.229
40	0.266	0.257	0.253	0.244	0.240	0.231	0.222
41	0.256	0.252	0.243	0.238	0.229	0.225	0.216
42	0.247	0.242	0.238	0.229	0.224	0.215	0.210
43	0.238	0.233	0.229	0.219	0.215	0.210	0.201

TABLE 2.30 (CONT.)

Chronological Age	Column						
	15	**16**	**17**	**18**	**19**	**20**	**21**
44	0.230	0.225	0.220	0.215	0.206	0.201	0.200
45	0.222	0.217	0.212	0.207	0.202	0.200	0.200
46	0.214	0.209	0.204	0.200	0.200	0.200	0.200
47	0.207	0.202	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	22	**23**	**24**	**25**	**26**	**27**	**28**
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.750	0.750	0.750
4	0.750	0.750	0.750	0.750	0.750	0.750	0.750
5	0.750	0.750	0.750	0.750	0.738	0.724	0.710
6	0.741	0.731	0.721	0.708	0.696	0.681	0.665
7	0.707	0.696	0.684	0.672	0.658	0.642	0.625
8	0.675	0.663	0.651	0.638	0.623	0.606	0.588
9	0.645	0.634	0.620	0.606	0.591	0.575	0.556
10	0.618	0.605	0.592	0.578	0.562	0.544	0.526
11	0.592	0.580	0.566	0.551	0.535	0.517	0.499
12	0.569	0.555	0.541	0.527	0.510	0.493	0.474
13	0.545	0.533	0.519	0.504	0.487	0.469	0.450
14	0.525	0.511	0.497	0.482	0.465	0.448	0.428
15	0.504	0.491	0.477	0.462	0.445	0.427	0.408
16	0.485	0.473	0.458	0.442	0.427	0.410	0.390
17	0.468	0.456	0.441	0.425	0.408	0.392	0.374
18	0.451	0.438	0.424	0.409	0.392	0.376	0.357
19	0.434	0.422	0.408	0.394	0.377	0.359	0.341
20	0.421	0.406	0.393	0.378	0.363	0.346	0.327
21	0.405	0.393	0.378	0.364	0.348	0.333	0.315
22	0.392	0.378	0.366	0.350	0.335	0.319	0.302
23	0.379	0.366	0.352	0.337	0.322	0.307	0.290
24	0.367	0.354	0.341	0.325	0.310	0.294	0.279
25	0.353	0.342	0.329	0.316	0.299	0.283	0.267
26	0.341	0.330	0.316	0.304	0.288	0.273	0.257
27	0.330	0.318	0.306	0.292	0.277	0.262	0.248
28	0.319	0.307	0.295	0.283	0.268	0.253	0.238
29	0.310	0.298	0.285	0.273	0.260	0.244	0.229
30	0.299	0.289	0.276	0.263	0.250	0.234	0.221
31	0.289	0.279	0.265	0.255	0.242	0.228	0.212
32	0.279	0.269	0.259	0.245	0.231	0.220	0.203
33	0.271	0.260	0.249	0.239	0.224	0.210	0.200
34	0.263	0.252	0.241	0.230	0.215	0.204	0.200
35	0.252	0.245	0.233	0.222	0.211	0.200	0.200
36	0.246	0.235	0.227	0.215	0.203	0.200	0.200
37	0.237	0.229	0.217	0.205	0.200	0.200	0.200
38	0.229	0.220	0.208	0.200	0.200	0.200	0.200
39	0.221	0.212	0.204	0.200	0.200	0.200	0.200
40	0.214	0.205	0.200	0.200	0.200	0.200	0.200
41	0.207	0.200	0.200	0.200	0.200	0.200	0.200
42	0.201	0.200	0.200	0.200	0.200	0.200	0.200
43	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	22	**23**	**24**	**25**	**26**	**27**	**28**
44	0.200	0.200	0.200	0.200	0.200	0.200	0.200
45	0.200	0.200	0.200	0.200	0.200	0.200	0.200
46	0.200	0.200	0.200	0.200	0.200	0.200	0.200
47	0.200	0.200	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	29	**30**	**31**	**32**	**33**	**34**	**35**
0	0.750	0.750	0.750	0.750	0.750	0.750	0.750
1	0.750	0.750	0.750	0.750	0.750	0.750	0.750
2	0.750	0.750	0.750	0.750	0.750	0.750	0.750
3	0.750	0.750	0.750	0.750	0.734	0.707	0.674
4	0.746	0.729	0.710	0.687	0.661	0.630	0.592
5	0.693	0.674	0.653	0.628	0.600	0.566	0.525
6	0.647	0.627	0.604	0.578	0.548	0.512	0.471
7	0.606	0.585	0.560	0.533	0.502	0.467	0.425
8	0.569	0.547	0.522	0.494	0.463	0.427	0.385
9	0.535	0.513	0.489	0.460	0.429	0.393	0.352
10	0.506	0.483	0.458	0.429	0.398	0.363	0.323
11	0.478	0.455	0.429	0.402	0.371	0.336	0.297
12	0.452	0.429	0.404	0.376	0.346	0.312	0.274
13	0.429	0.407	0.381	0.354	0.325	0.291	0.253
14	0.407	0.385	0.361	0.333	0.304	0.271	0.235
15	0.388	0.365	0.341	0.316	0.285	0.254	0.218
16	0.369	0.347	0.323	0.298	0.269	0.238	0.204
17	0.352	0.330	0.307	0.281	0.254	0.223	0.200
18	0.338	0.315	0.292	0.267	0.240	0.211	0.200
19	0.322	0.300	0.278	0.253	0.227	0.200	0.200
20	0.307	0.288	0.264	0.241	0.215	0.200	0.200
21	0.294	0.274	0.251	0.229	0.204	0.200	0.200
22	0.283	0.262	0.241	0.217	0.200	0.200	0.200
23	0.270	0.250	0.230	0.208	0.200	0.200	0.200
24	0.261	0.240	0.219	0.200	0.200	0.200	0.200
25	0.248	0.229	0.210	0.200	0.200	0.200	0.200
26	0.240	0.220	0.201	0.200	0.200	0.200	0.200
27	0.230	0.210	0.200	0.200	0.200	0.200	0.200
28	0.220	0.201	0.200	0.200	0.200	0.200	0.200
29	0.213	0.200	0.200	0.200	0.200	0.200	0.200
30	0.205	0.200	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200	0.200	0.200
36	0.200	0.200	0.200	0.200	0.200	0.200	0.200
37	0.200	0.200	0.200	0.200	0.200	0.200	0.200
38	0.200	0.200	0.200	0.200	0.200	0.200	0.200
39	0.200	0.200	0.200	0.200	0.200	0.200	0.200
40	0.200	0.200	0.200	0.200	0.200	0.200	0.200
41	0.200	0.200	0.200	0.200	0.200	0.200	0.200
42	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column						
	29	**30**	**31**	**32**	**33**	**34**	**35**
43	0.200	0.200	0.200	0.200	0.200	0.200	0.200
44	0.200	0.200	0.200	0.200	0.200	0.200	0.200
45	0.200	0.200	0.200	0.200	0.200	0.200	0.200
46	0.200	0.200	0.200	0.200	0.200	0.200	0.200
47	0.200	0.200	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column				
	36	37	38	39	40 and greater
0	0.750	0.750	0.750	0.750	0.633
1	0.750	0.750	0.750	0.750	0.633
2	0.744	0.698	0.632	0.528	0.339
3	0.631	0.575	0.499	0.388	0.214
4	0.545	0.485	0.406	0.299	0.200
5	0.476	0.416	0.339	0.238	0.200
6	0.422	0.361	0.287	0.200	0.200
7	0.376	0.317	0.246	0.200	0.200
8	0.338	0.281	0.213	0.200	0.200
9	0.305	0.250	0.200	0.200	0.200
10	0.277	0.225	0.200	0.200	0.200
11	0.253	0.202	0.200	0.200	0.200
12	0.231	0.200	0.200	0.200	0.200
13	0.212	0.200	0.200	0.200	0.200
14	0.200	0.200	0.200	0.200	0.200
15	0.200	0.200	0.200	0.200	0.200
16	0.200	0.200	0.200	0.200	0.200
17	0.200	0.200	0.200	0.200	0.200
18	0.200	0.200	0.200	0.200	0.200
19	0.200	0.200	0.200	0.200	0.200
20	0.200	0.200	0.200	0.200	0.200
21	0.200	0.200	0.200	0.200	0.200
22	0.200	0.200	0.200	0.200	0.200
23	0.200	0.200	0.200	0.200	0.200
24	0.200	0.200	0.200	0.200	0.200
25	0.200	0.200	0.200	0.200	0.200
26	0.200	0.200	0.200	0.200	0.200
27	0.200	0.200	0.200	0.200	0.200
28	0.200	0.200	0.200	0.200	0.200
29	0.200	0.200	0.200	0.200	0.200
30	0.200	0.200	0.200	0.200	0.200
31	0.200	0.200	0.200	0.200	0.200
32	0.200	0.200	0.200	0.200	0.200
33	0.200	0.200	0.200	0.200	0.200
34	0.200	0.200	0.200	0.200	0.200
35	0.200	0.200	0.200	0.200	0.200
36	0.200	0.200	0.200	0.200	0.200
37	0.200	0.200	0.200	0.200	0.200
38	0.200	0.200	0.200	0.200	0.200
39	0.200	0.200	0.200	0.200	0.200
40	0.200	0.200	0.200	0.200	0.200
41	0.200	0.200	0.200	0.200	0.200
42	0.200	0.200	0.200	0.200	0.200
43	0.200	0.200	0.200	0.200	0.200

TABLE 2.30 (CONT.)

Chronological Age	Column				
	36	**37**	**38**	**39**	**40 and greater**
44	0.200	0.200	0.200	0.200	0.200
45	0.200	0.200	0.200	0.200	0.200
46	0.200	0.200	0.200	0.200	0.200
47	0.200	0.200	0.200	0.200	0.200
48	0.200	0.200	0.200	0.200	0.200
49	0.200	0.200	0.200	0.200	0.200
50	0.200	0.200	0.200	0.200	0.200
51	0.200	0.200	0.200	0.200	0.200
>51	0.200	0.200	0.200	0.200	0.200

3.000 TELECOMMUNICATIONS SYSTEMS

3.001 DEFINITIONS

No additional definitions are required for section 3.000.

3.002 DESCRIPTION OF THE RATES FOR ACCs FOUND IN TABLE 3.01

(a) ACCs beginning with RT include all costs for antenna supporting towers, their foundations, grounding, including the antenna mount, ice guards, and support hardware, but exclude antennas and wave guides. The costs of all types of towers, poles, masts, or other structures that support radio antennas are also included.

(b) The Assessment Year Modifier (AYM) referred to in Table 3.01 or Table 3.04 is found in Table 1.01.

(c) ACC POPS includes all construction costs for a point of presence without standby power that serves one customer or a single multi-tenant building.

(d) ACC POPM includes all construction costs for a point of presence with standby power that serves larger installations where more than one building is connected or for the connection of residential service whose included cost is less than $100,000 in the year built.

(e) ACC POPO includes all construction costs for all other point of presence sites whose included cost exceeds $100,000 in the year built.

3.003 ADDITIONAL DEPRECIATION (SCHEDULE D) FOR ACCs BEGINNING WITH COAX, FIBRC, FIBRT1, FIBRT2, FIBRT3, HKUP, COPR AND DROP

(a) For cable distribution undertakings with ACCs beginning with COAX, FIBRC, and HKUP the assessor shall adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.03.

(b) For telecommunication carriers with ACCs beginning with COPR, DROP, and FIBRT the assessor shall adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.06.

(c) The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.

3.004 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY TELECOMMUNICATIONS SYSTEMS

The assessment of linear property telecommunications systems is calculated by using the following process:

(a) Locate the ACC determined from section 3.004 in Table 3.01 or Table 3.04.

(b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest $1. The minimum base cost is $1.

(c) Determine the Schedule B factor using the prescribed value in Table 1.01 as referred to in Table 3.01 or Table 3.04.

(d) Determine the Schedule C factor using the prescribed value in Table 3.01A or Table 3.04A as referred to in table 3.01or table 3.04. The depreciation factors prescribed in Schedule C for linear property are exhaustive except as specified in Schedule D.

(e) Determine the Schedule D factor using the prescribed values in Table 3.01 or Table 3.04. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.

    (i) for ACCs starting with HKUP, COAX, COPR and DROP the utilization percentage is the number of actual customer hook-ups divided by potential customer hook-ups times 100.

3.004 CONT.

ii) for ACCs starting with FIBRC, FIBRT1, FIBRT2, AND FIBRT3, the utilization percentage is the number of lit strands divided by owned strands times 100.

(f) Calculate the assessment of linear property by multiplying together the values of Schedules A, B, C, and D. The final assessment is rounded to the nearest $10. The minimum assessment for linear property is $10.

TABLE 3.01 CALCULATION PROCESS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCs

Notes:

(a) All cost factors referred to in Table 3.01 are found in Table 3.02.

ACC	Characteristics and Specifications	Schedule				
		A	B	C	D	E*
CHD1	Headend Equipment with 2500 Subscribers or less (***n**** is # of analog equivalent channels)	1902 x ***n****	Table 1.01	Table 3.01A	1.000	Table 1.02
CHD2	Headend Equipment with greater than 2500 subscribers (***n**** is # of analog equivalent channels)	4727 x ***n****	Table 1.01	Table 3.01A	1.000	Table 1.02
CHD10	Headend Equipment–Other	*ic* × *cf*	Table 1.01	Table 3.01A	1.000	Table 1.02
COAX10	Aerial Coaxial Cable 1-Way (***n**** is length in metres)	6.62 x ***n****	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
COAX11	Underground Coaxial Cable 1-Way (***n**** is length in metres)	11.84 x ***n****	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
COAX20	Aerial Coaxial Cable 2-Way (***n**** is length in metres)	6.91 x ***n****	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
COAX21	Underground Coaxial Cable 2-Way (***n**** is length in metres)	12.13 x ***n****	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
FIBRC1	Fibre Cable up to 12 Strand (***n**** is length in metres)	6.32 x ***n****	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
FIBRC2	Fibre Cable 13 to 24 Strand (***n**** is length in metres)	7.00 x ***n****	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
FIBRC3	Fibre Cable 25 Strand and over (***n**** is length in metres)	17.43 x ***n****	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
FIBRTR	Fibre Transmitters (***n**** is the # of units)	2714 x ***n****	Table 1.01	Table 3.01A	1.000	Table 1.02
NODE	Fibre Nodes (***n**** is the # of units)	1136 x ***n****	Table 1.01	Table 3.01A	1.000	Table 1.02
HKUPA	Aerial Subscriber Hook-up (***n**** is # of hook-ups)	22.39 x ***n****	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
HKUPU	Underground Subscriber Hook-up (***n**** is # of hook-ups)	91.70 x ***n****	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
HKUPM	Multi-Subscriber Hook-up (***n**** is # of hook-ups)	18.73 x ***n****	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
HKUPO	Other service hook-ups	*ic* × *cf*	Table 1.01	Table 3.01A	Table 3.03	Table 1.02
RT	All Receiving Towers	*ic* × *cf*	Table 1.01	Table 3.01A	1.000	Table 1.02
COTH	Other cable distribution undertakings that are linear property	*ic* × *cf*	Table 1.01	Table 3.01A	1.000	Table 1.02

* Schedule E is only applicable for supplementary assessments.

TABLE 3.01A SCHEDULE C DEPRECIATION FOR CABLE DISTRIBUTION UNDERTAKINGS

2018 Schedule C Factor
0.600

TABLE 3.02 COST FACTORS FOR CABLE DISTRIBUTION UNDERTAKINGS ACCs IN TABLE 3.01

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	19.44	1957	5.73	2001	1.04
1914	20.11	1958	5.62	2002	1.04
1915	20.49	1959	5.56	2003	1.03
1916	18.92	1960	5.51	2004	1.02
1917	16.05	1961	5.46	2005	1.00
1918	13.98	1962	5.45	2006	1.00
1919	12.34	1963	5.42	2007	1.01
1920	10.10	1964	5.21	2008	1.01
1921	11.21	1965	5.01	2009	0.93
1922	12.14	1966	4.82	2010	0.93
1923	11.84	1967	4.42	2011	0.88
1924	11.97	1968	4.62	2012	0.79
1925	12.15	1969	4.53	2013	0.74
1926	12.26	1970	4.09	2014	0.74
1927	12.27	1971	3.94	2015	0.73
1928	11.98	1972	3.64	2016	0.73
1929	11.53	1973	3.41	2017	0.72
1930	11.93	1974	3.02	2018	0.72
1931	12.85	1975	2.51		
1932	13.85	1976	2.21		
1933	14.52	1977	2.02		
1934	14.30	1978	1.84		
1935	14.15	1979	1.62		
1936	13.75	1980	1.44		
1937	12.88	1981	1.28		
1938	13.11	1982	1.20		
1939	12.99	1983	1.19		
1940	12.33	1984	1.12		
1941	11.25	1985	1.08		
1942	10.30	1986	1.07		
1943	10.07	1987	1.03		
1944	10.01	1988	1.03		
1945	9.93	1989	1.01		
1946	9.21	1990	1.04		
1947	8.56	1991	1.00		
1948	8.19	1992	1.04		
1949	8.20	1993	1.01		
1950	7.97	1994	1.03		
1951	7.15	1995	1.03		
1952	6.70	1996	1.02		
1953	6.31	1997	1.02		
1954	6.24	1998	1.01		
1955	6.19	1999	1.06		

1956	5.94	2000	1.05		

TABLE 3.03 SCHEDULE D FACTORS FOR CABLE TELEVISION UNDERTAKINGS: ACCs BEGINNING WITH HKUP, COAX, AND FIBRC IN TABLE 3.01

Utilization Percentage	Schedule D Factor
80 and above	1.00
75 to 79.99	0.95
70 to 74.99	0.90
65 to 69.99	0.85
60 to 64.99	0.80
55 to 59.99	0.75
50 to 54.99	0.70
45 to 49.99	0.65
40 to 44.99	0.60
35 to 39.99	0.55
Under 35	0.50

TABLE 3.04 CALCULATION PROCESS FOR TELECOMMUNICATIONS CARRIER ACCs

(a) All cost factors referred to in table 3.04 are found in table 3.05.

ACC	ACC Description	Schedule				
		A	B	C	D	E*
C800A	Analog Cellular Sites (Cellular 800) (***n**** is # of channels)	7 993 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
CELLR	Cell Sites–Rural (***n**** is # of units)	213 915 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
CELLU	Cell Sites–Urban (***n**** is # of units)	324 782 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
CNDT	Duct Including Manholes (***n**** is length in metres)	172.52 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
COPR25	Copper Cable–up to 25 Pair (***n**** is length in metres)	4.73 x ***n****	Table 1.01	Table 3.04A	Table 3.06	Table 1.02
COPR100	Copper Cable–26 to 100 Pair (***n**** is length in metres)	6.02 x ***n****	Table 1.01	Table 3.04A	Table 3.06	Table 1.02
COPR300	Copper Cable–101 to 300 Pair (***n**** is length in metres)	9.02 x ***n****	Table 1.01	Table 3.04A	Table 3.06	Table 1.02
COPR400	Copper Cable–301 to 400 Pair (***n**** is length in metres)	14.85 x ***n****	Table 1.01	Table 3.04A	Table 3.06	Table 1.02
COPR600	Copper Cable–401 Pair and over (***n**** is length in metres)	46.98 x ***n****	Table 1.01	Table 3.04A	Table 3.06	Table 1.02
DROP	Loops (Drops) (***n**** is # in use)	248.04 x ***n****	Table 1.01	Table 3.04A	Table 3.06	Table 1.02
FIBRT1	Fibre Cable up to 12 Strand (***n**** is length in metres)	6.32 x ***n****	Table 1.01	Table 3.04A	Table 3.06	Table 1.02
FIBRT2	Fibre Cable 13 to 24 Strand (***n**** is length in metres)	7.00 x ***n****	Table 1.01	Table 3.04A	Table 3.06	Table 1.02

TABLE 3.04 (CONT.)

ACC	ACC Description	Schedule A	B	C	D	E*
FIBRT3	Fibre Cable 25 Strand and over (***n**** is length in metres)	17.43 x ***n****	Table 1.01	Table 3.04A	Table 3.06	Table 1.02
IDEN	Digital 2-Way Radio (IDEN) (***n**** is # of channels)	11 209 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
POLE	Poles (***n**** is # of units)	2 538 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
POPS	Point of Presence (POP)–Small (***n**** is # of units)	6 236 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
POPM	Point of Presence (POP)–Medium (***n**** is # of units)	84 987 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
POPO	Point of Presence (POP)–Other	*ic* × *cf*	Table 1.01	Table 3.04A	1.000	Table 1.02
PSITE	Paging Sites (***n**** is # of units)	29 213 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
SWOTH	Switching equipment–Other	*ic* × *cf*	Table 1.01	Table 3.04A	1.000	Table 1.02
SWHOS	Host Switching–Circuit Switched (***n**** is # of working lines)	114.44 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
SWMBL	Wireless (Cellular) Switching (***n**** is # of units)	7 509 470 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
SWREM	Remote Switching–Circuit Switched (***n**** is # of working lines)	142.65 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
SWTOL	Toll (Channel) Switching–Circuit Switched (***n**** is # of units)	11 258 704 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
TOTH10	Other telecommunication carrier linear property	*ic* × *cf*	Table 1.01	Table 3.04A	1.000	Table 1.02
TWRL	Towers 50 Metres and Greater (***n**** is # of units)	113 277 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
TWRS	Towers Less than 50 metres (***n**** is # of units)	63, 145 x ***n****	Table 1.01	Table 3.04A	1.000	Table 1.02
CELOTH	Wireless / cell equipment–Other	*ic* × *cf*	Table 1.01	Table 3.04A	1.000	Table 1.02

* Schedule E is only applicable for supplementary assessments.

TABLE 3.04A SCHEDULE C DEPRECIATION FOR TELECOMMUNICATIONS CARRIERS PROPERTY

2018 Schedule C Factor
0.600

TABLE 3.05 COST FACTORS FOR TELECOMMUNICATION CARRIER ACCS FOUND IN TABLE 3.04

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	19.44	1951	7.15	1989	1.01
1914	20.11	1952	6.70	1990	1.04
1915	20.49	1953	6.31	1991	1.00
1916	18.92	1954	6.24	1992	1.04
1917	16.05	1955	6.19	1993	1.01
1918	13.98	1956	5.94	1994	1.03
1919	12.34	1957	5.73	1995	1.03
1920	10.10	1958	5.62	1996	1.02
1921	11.21	1959	5.56	1997	1.02
1922	12.14	1960	5.51	1998	1.01
1923	11.84	1961	5.46	1999	1.06
1924	11.97	1962	5.45	2000	1.05
1925	12.15	1963	5.42	2001	1.04
1926	12.26	1964	5.21	2002	1.04
1927	12.27	1965	5.01	2003	1.03
1928	11.98	1966	4.82	2004	1.02
1929	11.53	1967	4.42	2005	1.00
1930	11.93	1968	4.62	2006	0.96
1931	12.85	1969	4.53	2007	0.95
1932	13.85	1970	4.09	2008	0.93
1933	14.52	1971	3.94	2009	0.90
1934	14.30	1972	3.64	2010	0.90
1935	14.15	1973	3.41	2011	0.90
1936	13.75	1974	3.02	2012	0.89
1937	12.88	1975	2.51	2013	0.87
1938	13.11	1976	2.21	2014	0.88
1939	12.99	1977	2.02	2015	0.87
1940	12.33	1978	1.84	2016	0.88
1941	11.25	1979	1.62	2017	0.87
1942	10.30	1980	1.44	2018	0.87
1943	10.07	1981	1.28		
1944	10.01	1982	1.20		
1945	9.93	1983	1.19		
1946	9.21	1984	1.12		
1947	8.56	1985	1.08		
1948	8.19	1986	1.07		
1949	8.20	1987	1.03		
1950	7.97	1988	1.03		

TABLE 3.06 SCHEDULE D FACTORS FOR TELECOMMUNICATION CARRIERS WITH ACCs BEGINNING WITH COPR, FIBRT, AND DROP IN TABLE 3.04

Utilization Percentage	Schedule D Factor
80 and above	1.00
75 to 79.99	0.95
70 to 74.99	0.90
65 to 69.99	0.85
60 to 64.99	0.80
55 to 59.99	0.75
50 to 54.99	0.70
45 to 49.99	0.65
40 to 44.99	0.60
35 to 39.99	0.55
Under 35	0.50

4.000 PIPELINES AND WELLS

4.001 DEFINITIONS

No additional definitions are required for section 4.000.

4.002 CHARACTERISTICS AND SPECIFICATIONS

(a) For linear property defined in section 284(1)(k)(iv) of the *Act* and section 2(1)(i) of the Regulation where that linear property is licensed by the AER and the linear property is contained in the records of the AER, the assessment must reflect the characteristics and specifications contained in the records of the AER as of October 31 of the assessment year.

(b) For linear property defined in section 284(1)(k)(iv) of the *Act* and section 2(1)(i) of the Regulation where that linear property is not licensed by the AER or the linear property is not contained in the records of the AER, the assessment must reflect the characteristics and specifications contained in the RFI as of October 31 of the assessment year.

(c) For linear property defined in section 284(1)(k)(vi) of the Act and section 2(1)(m) of the Regulation the assessment must reflect the characteristics and specifications contained in the records of the AER as of October 31 of the assessment year.

(d) For linear property defined in section 284(1)(k)(vi) of the *Act* and section 2(1)(m) of the Regulation located within the municipal boundary of the City of Lloydminster, Saskatchewan, the assessment must reflect the characteristics and specifications contained in the RFI as of October 31 of the assessment year.

(e) For linear property described in 4.002(a), the following sections apply:
   (i) 4.003(a)
   (ii) 4.006
   (iii) 4.010(a)
   (iv) 4.011(a)
   (v) 4.012

(f) For linear property described in 4.002(b), the following sections apply:
   (i) 4.003(b)
   (ii) 4.007
   (iii) 4.013

(g) For linear property described in 4.002(c) or 4.002(d), the following sections apply:
   (i) 4.003(c)
   (ii) 4.004
   (iii) 4.005
   (iv) 4.008
   (v) 4.009
   (vi) 4.010(b)
   (vii) 4.011(b)
   (viii) 4.014

4.003 CHARACTERISTICS AND SPECIFICATIONS USED TO DETERMINE THE ACC OF LINEAR PROPERTY PIPELINES AND WELLS

(a) For linear property described in 4.002(a), the ACC is determined based on the combination of the following characteristics and specifications:
   (i) pipeline material (see Table 4.01),
   (ii) outside diameter, and
   (iii) the maximum operating pressure,
   as contained in the records of the AER. (see Table 4.02)

(b) For linear property described in 4.002(b), the ACC is determined based on the combination of the following characteristics and specifications:
   (i) pipeline material (see Table 4.01),
   (ii) outside diameter, and
   the maximum operating pressure, as contained in the RFI.

(c) For linear property described in 4.002(c) or 4.002(d), the ACC is determined based on the combination of the following characteristics and specifications:
   (i) pool code,
   (ii) well status fluid,
   (iii) well status mode,
   (iv) well status type,
   (v) well status structure,
   (vi) monthly oil (includes bitumen),
   (vii) monthly gas
   (viii) monthly condensate volumes, and
   (ix) surface hole location
   as contained in the records of the AER or the RFI.

4.004 PROCESS FOR DETERMINING THE MINISTER'S GUIDELINES WELL STATUS OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)

The Minister's Guidelines well status of linear property wells described in 4.002(c) or 4.002(d) is determined by combining the latest well status fluid, well status mode, well status type and well status structure as contained in the records of the AER or the RFI as shown in Table 4.05.

4.005 PROCESS FOR DETERMINING THE MINISTER'S GUIDELINES WELL STATUS DESCRIPTION OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)

The process for determining Minister's Guidelines well status description for each AER well status identified for linear property described in 4.002(c) or 4.002(d) is as follows:

(1) Locate each AER well status in column 1 of Table 4.05.
(2) Determine the sum of oil and condensate production in the 12 months ending October 31 of the assessment year. If production is greater than zero (0), then the Minister's Guidelines well status description is found in column 2 of Table 4.05 and proceed to 4.005(5). If production is equal to zero (0), then proceed to 4.005(3).
(3) Determine the total gas production in the 12 months ending October 31 of the assessment year. If production is greater than zero (0), then the Minister's Guidelines well status description is found in column 3 of Table 4.05 and proceed to 4.005(5). If production is equal to zero (0), proceed to 4.005(4).
(4) For all remaining linear property described in 4.002(c) or 4.002(d) the Minister's Guidelines well status description is found in column 4 of Table 4.05.
(5) For "Gas" and "Drilled and Cased" Minister's Guidelines well status descriptions, if the first four characters of the AER pool code are 0158, then the Minister's Guidelines well status description is found in Table 4.06.

4.006 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B) AND 4.003(A) OR 4.003(B)

The process for determining the ACC for linear property described in 4.002(a) or 4.002(b) and 4.003(a) or 4.003(b) is as follows:

(1) Locate the material code contained in the records of the AER or the RFI in column 2 of Table 4.01. The Minister's Guidelines Pipe Material is found in column 4 of Table 4.01. If the reported material code cannot be found in column 2 of table 4.01 then the Minister's Guidelines Pipe Material is defaulted to 'S'.

(2) If the Minister's Guidelines Pipe Material is "S" and the maximum operating pressure is:
   (A) Greater than or equal to zero (0), then locate the pressure range in column 1 of Table 4.02 that contains the maximum operating pressure as contained in the records of the AER or the RFI. The Minister's Guidelines Pressure Code is found in column 2 of Table 4.02,
   (B) Not reported, then the Minister's Guidelines Pressure Code is P900.

(3) If the Minister's Guidelines Pipe Material is P, V, A, or F then locate the pipe material in column 1 of Table 4.02A. The ACC is found in column 2 of Table 4.02A.

(4) If the Minister's Guidelines Pipe Material is S and the pressure code is P150, P300, P400, then locate the pressure code in column 1 of Table 4.02B. The ACC is found in column 2 of Table 4.02B.

(5) If the Minister's Guidelines Pipe Material is S and the pressure code is P600, then locate the outside diameter in the ranges specified in column 1 of Table 4.02C. The ACC is found in column 2 of Table 4.02C.

(6) If the Minister's Guidelines Pipe Material is S and the pressure code is P900, then locate the outside diameter in the ranges specified in column 1 of Table 4.02D. The ACC is found in column 2 of Table 4.02D.

4.007 PROCESS FOR DETERMINING THE *N OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND 4.002(B)**

(1) For linear property described in 4.002(a) ***n**** equals the licensed length as contained in the record of the AER.

(2) For linear property described in 4.002(b) ***n**** equals the quantity reported in kilometres (km) in the RFI.

4.008 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)

(a) Determine how many AER well statuses the linear property has.

(b) If the linear property has:
   (i) exactly one AER well status, locate the Minister's Guidelines well status description determined in 4.005 on Table 4.07 to determine the ACC,
   (ii) more than one AER well status description, use Table 4.08. From the Minister's Guidelines well status descriptions of the linear property determined in 4.005, identify the Minister's Guidelines well status description that occurs first in Table 4.08 to determine the ACC.

(c) If after the process outlined in 4.008(a) and (b), the linear property has an ACC of WL50 (Crude Bitumen) then count the number of linear property surface holes located within the same LSD, section, township, range and meridian that have an ACC of WL50,
   (i) If the count is greater than or equal to ten, then the ACC for each of the wells is WL60 (Crude Bitumen High Density).
   (ii) If the count is less than ten, then the ACC for each of the wells remains WL50.

4.009 PROCESS FOR DETERMINING *N IN TABLE 4.09 FOR LINEAR PROPERTY DESCRIBED IN 4.002(C)**

The process for determining ***n**** for linear property described in 4.002(c) is as follows:

(1) For each AER well status determine the least of:
   (A) Total depth (field WELL-TOTAL-DEPTH of AER General Well File record type 010)
   (B) Deepest shoe set depth (field SHOE-SET-DEPTH of AER General Well File record type 040)

   as contained in the records of the AER for the AER well statuses identified in 4.009(1) where the depth does not equal zero (0). If the shoe set depth, total depth and plug depth are all zero (0), then n* equals zero (0).

(2) For each AER well status determine the least of:
   (A) The top of all cement plugs (field INTRVL-TOP of AER General Well File record type 055 where field PACKER-IND is 1 and field PT-CODE is 51)
   (B) The top of all bridge plugs with cement (field INTRVL-TOP of AER General Well File record type 055 where field PACKER-IND is 1 and field PT-CODE is 53)
   (C) The top of all bridge plugs without cement (field INTRVL-TOP of AER General Well File record type 055 where field PACKER-IND is 1 and field PT-CODE is 55)
   (D) The top of all hydromite bridge plugs (field INTRVL-TOP of AER General Well File record type 055 where field PACKER-IND is 1 and field PT-CODE is 57)
   (E) The top of all bridge plugs without cement (field INTRVL-TOP of ERCB General Well File record type 055 where field PACKER-IND is 2 and field PT-CODE is 2).

   as contained in the records of the AER for the AER well statuses identified in 4.009(1) where the depth does not equal zero (0).

   If the AER well status has no cement plugs or bridge plugs (with or without cement) then the depth for 4.009(2) is zero (0).

(3) For each AER well status determine the AER well status depth. If the depth determined in 4.009(2) for the well status is:
   (A) Equal to zero (0) then the AER well status depth is the depth determined in 4.009(1).
   (B) Greater than zero (0) then the AER well status depth is:

$$Depth_{4.009(2)} + ((Depth_{4.009(1)} - Depth_{4.009(2)}) * 0.100)$$

(4) ***n**** for the linear property is the largest of the AER well status depths determined in 4.009(3).

4.009A PROCESS FOR DETERMINING *N IN TABLE 4.09 FOR LINEAR PROPERTY DESCRIBED IN 4.002(D)**

The process for determining ***n**** for linear property described in 4.002(d) is as follows:

(1) For each RFI well status determine the least of:
   (A) Total depth
   (B) Deepest shoe set depth
   (C) Plug back depth

   as contained in the RFI for the well statuses identified in 4.009(1) where the depth does not equal zero (0). If the shoe set depth, total depth and plug depth are all zero (0), then

n* equals zero (0).

(2) For each RFI well status determine the least of:
   (A) The top of all cement plugs
   (B) The top of all bridge plugs with cement
   (C) The top of all bridge plugs without cement
   (D) The top of all hydromite bridge plugs

as contained in the RFI for the well statuses identified in 4.009(1) where the depth does not equal zero (0).

If the RFI well status has no cement plugs or bridge plugs (with or without cement) then the depth for 4.009A(2) is zero (0).

(3) For each RFI well status determine the RFI well status depth. If the depth determined in 4.009A(2) for the RFI well status is:
   (A) Equal to zero (0) then the RFI well status depth is the depth determined in 4.009A(1).
   (B) Greater than zero (0) then the RFI well status depth is:

$$Depth_{4.009A(2)} + ((Depth_{4.009A(1)} - Depth_{4.009A(2)}) * 0.100)$$

(4) ***n**** for the linear property is the largest of the well status depths determined in 4.009A(3).

4.010 CHARACTERISTICS AND SPECIFICATIONS USED FOR DETERMINING ADDITIONAL DEPRECIATION (SCHEDULE D) FOR LINEAR PROPERTY PIPELINES AND WELLS

(a) For linear property described in 4.002(a) or 4.002(b), the following specifications and characteristics:
   (i) Pipe status
   (ii) From facility code, and
   (iii) From location

as of October 31 of the assessment year and as contained in the records of the AER or the RFI, are used to determine the schedule D factor, if applicable.

(b) For linear property described in 4.002(c) or 4.002(d), the following specifications and characteristics:
   (i) Monthly oil production volume
   (ii) Monthly gas production volume
   (iii) Monthly condensate volume
   (iv) Monthly injection hours, and
   (v) Monthly production hours

as of October 31 of the assessment year and as contained in the records of the AER or the RFI are used to determine the schedule D factor, if applicable.

4.011 PROCESS FOR DETERMINING ADDITIONAL DEPRECIATION (SCHEDULE D) FOR LINEAR PROPERTY PIPELINES AND WELLS

(a) For linear property described in 4.002(a), the specifications and characteristics identified in 4.010(a) are used as described in Table 4.04.

(b) For linear property described in 4.002(c) or 4.002(d):
   (i) Calculate the total production for the linear property, including all linear property well statuses, for the twelve months ending October 31 of the assessment year using the formula:
   Total Production = Oil production (m^3)+ Condensate production (m^3) +

(Gas production (Tm^3) ÷ 0.9714)

**Oil, condensate and gas production are as contained in the records of the AER or the RFI. No further conversion is required.

(ii) Calculate the total injection and production hours for the linear property, including all linear property well statuses, for the twelve months ending October 31 of the assessment year.

(iii) Refer to Table 4.09 to determine the table to be used to find Schedule D depreciation for the ACC determined in section 4.008.

4.012 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(A)

The assessment of linear property pipelines described in 4.002(a) is calculated using the following process:

a) Locate the ACC determined from section 4.006 in Table 4.03.

b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest $1. The minimum base cost is $1.

c) Determine the Schedule B factor using the prescribed value in Table 1.01 as referred to in Table 4.03.

d) Determine the Schedule C factor using the prescribed value in Table 4.03A as referred to in Table 4.03. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.

e) Determine the Schedule D factor using the prescribed values in Table 4.03 and Table 4.04. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.

f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedules A, B, C, and D. The final assessment is rounded to the nearest $10 except for a linear assessment value of $0*.

4.013 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(B)

The assessment of linear property described in 4.002(b) is calculated using the following process:

(a) Locate the ACC determined from section 4.006 in Table 4.03.

(b) Calculate the base cost using the prescribed Schedule A formula, rounded to the nearest $1. The minimum base cost is $1.

(c) Determine the Schedule B factor using the prescribed value in Table 1.01 as referred to in Table 4.03.

(d) Determine the Schedule C factor using the prescribed value in Table 4.03A as referred to in Table 4.03. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation is allowed except as specified in Schedule D.

(e) Determine the Schedule D factor using the prescribed values in Table 4.03 and Table 4.04. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.

(f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedules A, B, C and D. The final assessment is rounded to the nearest $10 except for a linear assessment value of $0*.

* Applicable only where a Company or Assessed Person is listed on the AER Debtor Registry or AER Insolvency List with a Receivership or Bankruptcy status, and the linear property meets the criteria listed in Table 4.04,4.10,4.11,4.12,or 4.13.

4.014 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)

The assessment of linear property wells described in 4.002(c) or 4.002(d) is calculated using the following process:

(a) Locate the ACC determined from section 4.008 in Table 4.09.

(b) Calculate base cost using the prescribed Schedule A formula, rounded to the nearest $1. The minimum base cost is $1.

(c) Determine the Schedule B factor using the prescribed value in Table 1.01 as referred to in Table 4.09.

(d) Determine the Schedule C factor using the prescribed value in Table 4.09A as referred to in Table 4.09. The depreciation factors prescribed in Schedule C for linear property are exhaustive except as specified in Schedule D.

(e) Determine the Schedule D factor using the prescribed values in Table 4.09 as prescribed. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation is allowed.

(f) Determine which Zone the Municipality containing linear property wells described in 4.002(c) or 4.002(d) belongs to in Table 4.16.

(g) Using the Zone and ACC determined, use Table 4.14 or 4.15 (whichever is applicable) to determine the Schedule L land factor.

(h) Calculate the assessment of linear property wells by multiplying together the values of Schedules A, B, C and D, and add the Schedule L factor. The final assessment is rounded to the nearest $10 except for a linear assessment value of $0*.

4.015 PROCESS TO ASSESS PROPERTY DESCRIBED IN SECTION 284(1)(F.01)(IV) OR (V) OF THE *MUNICIPAL GOVERNMENT ACT (MGA)*

The valuation standard for buildings that are part of the well referred to in the Regulation section 2(1)(m)(iv) must be assessed using the Valuation Guide for Special Purpose Properties copyrighted by the Alberta Assessors' Association in 1998, or the Alberta 2001 Metal Buildings Cost Manual, whichever is more applicable in the context.

TABLE 4.01 PIPE MATERIAL EQUIVALENCY CHART FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)

The following chart will be used to translate the AER or RFI pipe material code to the Minister's Guidelines pipe material code.

AER or RFI Pipe Material (col1)	Code (col2)	Minister's Guidelines Pipe Material (col3)	Code (col4)
Aluminum	A	Aluminum	A
Poly Butylenes	B	Polyethylene	P
Cellulose Acetate	C	Polyethylene	P
Fibreglass	F	Fibreglass	F
Composite	G	Steel	S
Asbestos Cement	H	Polyethylene	P
Cast Iron	N	Steel	S
Polyethylene	P	Polyethylene	P
Non Certified	R	Polyethylene	P
Steel	S	Steel	S
Unknown	U	Polyethylene	P
Polyvinyl chloride	V	Polyvinyl chloride	V

* Applicable only where a Company or Assessed Person is listed on the AER Debtor Registry or AER Insolvency List with a Receivership or Bankruptcy status, and the linear property meets the criteria listed in Table 4.04,4.10,4.11,4.12,or 4.13.

TABLE 4.02 PROCESS FOR DETERMINING THE LINEAR PROPERTY UNIT EQUIVALENCY FOR MAXIMUM OPERATING PRESSURE OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND 4.002(B) FOR MATERIAL THAT EQUALS S

AER or RFI Maximum Operating Pressure (Col1)	Minister's Guidelines Pressure Code (Col2)
0–1899 kPa	P150
1900–4999 kPa	P300
5000–6629 kPa	P400
6630–9939 kPa	P600
9940 or greater kPa	P900

TABLE 4.02A PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B) FOR MATERIAL EQUAL P, V, A, F

Minister's Guidelines Material Code (Col1)	ACC (Col2)
P	PL200
V	PL300
A	PL400
F	PL500

TABLE 4.02B PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B) P150, P300, P400 STEEL

Minister's Guidelines Pressure Code	ACC (Col2)
P150	PL100
P300	PL110
P400	PL120

TABLE 4.02C PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B) P600 STEEL

Outside diameter (mm) (Col1)	ACC (Col2)
Less than or equal to 323.9 mm	PL130
Greater than 323.9 mm	PL131

TABLE 4.02D PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B) P900 STEEL

Outside diameter (mm) (Col1)	ACC (Col2)
Less than or equal to 323.9 mm	PL140
Greater than 323.9 mm	PL141

TABLE 4.03 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)

For ACC beginning with PL, *x* equals the outside diameter of the pipe in millimetres (mm). **n*** equals the length of pipe in kilometres (km) as contained in the records of the AER, or, for pipeline not found in the records at the AER, as contained in the report requested by the assessor (RFI).
For ACC beginning with GDS ***n**** equals the number of customer hookups

ACC	ACC Description	Schedule				
		A	B	C	D	E*
PL100	Steel–P150–All outside diameters	$(0.5508x^2 + 335.06x + 16\ 805)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
PL110	Steel–P300–All outside diameters	$(0.568x^2 + 333.04x + 14\ 904)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
PL120	Steel–P400–All outside diameters	$(0.5873x^2 + 340.9x + 17\ 129)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
PL130	Steel–P600–Outside diameter less or equal to 323.9	$(1.1613x^2 + 27.924x + 45\ 321)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
PL131	Steel–P600–Outside diameter greater than 323.9	$(0.4364x^2 + 421.2x + 17\ 944)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
PL140	Steel–P900–Outside diameter less than or equal to 323.9	$(1.8393x^2 - 86.44x + 51\ 280)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
PL141	Steel–P900–Outside diameter greater than 323.9	$(0.5464x^2 + 466.67x + 31\ 363)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
PL200	Polyethylene–All pressures–All outside diameters	$(0.3787x^2 + 375.2x)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
PL300	PVC–All pressures–All outside diameters	$(0.5356x^2 + 186.46x + 2\ 120.3)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
PL400	Aluminum–All pressures–All outside diameters	$(-0.4844x^2 + 472.44x + 192.79)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
PL500	Fibreglass–All pressures–All outside diameters	$(1.3022x^2 + 495.64x)n^*$	Table 1.01	Table 4.03A	Table 4.04	Table 1.02
GDS10	Less than 8.5 cubic metres per hour. Service line from tap to meter.	260.00 X ***n****	Table 1.01	Table 4.03A	1.000	Table 1.02
GDS20	8.5 cubic metres per hour or greater. Service line from tap to meter.	269.00 X ***n****	Table 1.01	Table 4.03A	1.000	Table 1.02
GDS30	Less than 8.5 cubic metres per hour. Meter set including meter with regulator.	267.00 X ***n****	Table 1.01	Table 4.03A	1.000	Table 1.02
GDS40	8.5 cubic metres per hour or greater. Meter set including meter with regulator.	2 086.00 X ***n****	Table 1.01	Table 4.03A	1.000	Table 1.02

* Schedule E is only applicable for supplementary assessments.

TABLE 4.03A SCHEDULE C DEPRECIATION FACTOR FOR PIPELINE PROPERTIES

2018 Schedule C Factor
0.670

TABLE 4.04 SCHEDULE D FACTORS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) OR 4.002(B)

Schedule D is 1.000 unless Code D or Code RB applies.

Code	Description	Schedule D Factor
D	Pipeline that has a discontinued status as contained in the records of the AER or the RFI.	0.100
CFBS	Pipeline with an operational status and a diameter greater than 246.2 mm as contained in the records of the AER that is within the boundaries of Canadian Forces Base Suffield as found on Plan 9411999, Block A only.	0.950
RB	Pipeline licenced to a Company or Assessed Person that is listed on the AER Debtor Registry or AER Insolvency List with a Receivership or Bankruptcy status, and the Company or Assessed Person's associated well linear assessment is $0.	0.000

TABLE 4.05 DETERMINING MINISTER'S GUIDELINES WELL STATUS DESCRIPTIONS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)

Column 1: AER Well Status is determined by combining well status fluid, well status mode, well status type and well status structure as contained in the records of the AER or the RFI.

Column 2: Provides the Minister's Guidelines well status description where the sum of oil and condensate production in the 12 months ending October 31 of the assessment year is greater than 0.

Column 3: Provides the Minister's Guidelines well status description where the sum of oil and condensate production is equal to 0 in the 12 months prior to October 31 of the assessment year and gas production in the 12 months ending October 31 of the assessment year is greater than 0.

Column 4: Provides the Minister's Guidelines well status description where the sum of oil and condensate production and gas production in the 12 months ending October 31 of the assessment year is equal to 0.

Column 1 AER Well Status	Column 2 Minister's Guidelines Well status description	Column 3 Minister's Guidelines Well status description	Column 4 Minister's Guidelines Well status description
00000000	Crude Oil Flowing	Gas	Drilled and Cased
00000006	Crude Oil Flowing	Gas	Drilled & Cased
00000500	Crude Oil Flowing	Gas	Drilled & Cased
00001200	Crude Bitumen	Gas	Injection/Disposal/Storage
00011200	Crude Bitumen	Gas	Injection/Disposal/Storage
00010500	Crude Oil Flowing	Gas	Drilled & Cased
00070000	Crude Oil Flowing	Gas	Drilled and Cased
00090000	Crude Oil Flowing	Gas	Drilled & Cased
00170000	Crude Oil Flowing	Gas	Preset
01001000	Crude Oil Flowing	Gas	Crude Oil Flowing
01010000	Crude Oil Flowing	Gas	Crude Oil Flowing
01011000	Crude Oil Flowing	Gas	Crude Oil Flowing
01060000	Crude Oil Flowing	Gas	Crude Oil Flowing
01090000	Crude Oil Flowing	Gas	Crude Oil Flowing
01100000	Crude Oil Flowing	Gas	Crude Oil Flowing
01110000	Crude Oil Pumping	Gas	Crude Oil Pumping
01120000	Crude Oil Pumping	Gas	Crude Oil Pumping
01150000	Crude Oil Flowing	Gas	Crude Oil Flowing
02000200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02010000	Crude Oil Flowing	Gas	Gas
02010200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02090000	Crude Oil Flowing	Gas	Gas
02100000	Crude Oil Flowing	Gas	Gas
02110000	Crude Oil Flowing	Gas	Gas
02130000	Crude Oil Flowing	Gas	Gas

TABLE 4.05 (CONT.)

Column 1 AER Well Status	Column 2 Minister's Guidelines Well status description	Column 3 Minister's Guidelines Well status description	Column 4 Minister's Guidelines Well status description
02150000	Crude Oil Flowing	Gas	Gas
02160000	Crude Oil Flowing	Gas	Gas
06000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06001100	Crude Oil Flowing	Gas	Water
06010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06010400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06011100	Crude Oil Flowing	Gas	Water
06060300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06060400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06090300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06090400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06091100	Crude Oil Flowing	Gas	Water
07000000	Crude Oil Flowing	Gas	Water
07010000	Crude Oil Flowing	Gas	Water
07100000	Crude Oil Flowing	Gas	Gas
07110000	Crude Oil Flowing	Gas	Gas
08000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08000900	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08001400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08010400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08010900	Crude Oil Flowing	Gas	Injection/Disposal/Storage
09000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
09010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
10000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
10010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
11000300	Crude Oil Flowing	Gas	Gas
11010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
13000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
13010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
15000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
15010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
16000200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
16010200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
17001000	Crude Bitumen	Gas	Crude Bitumen
17010000	Crude Bitumen	Gas	Crude Bitumen
17011000	Crude Bitumen	Gas	Crude Bitumen
17060000	Crude Bitumen	Gas	Crude Bitumen

TABLE 4.05 (CONT.)

Column 1 AER Well Status	Column 2 Minister's Guidelines Well status description	Column 3 Minister's Guidelines Well status description	Column 4 Minister's Guidelines Well status description
17090000	Crude Bitumen	Gas	Crude Bitumen
17100000	Crude Bitumen	Gas	Crude Bitumen
17110000	Crude Bitumen	Gas	Crude Bitumen
17150000	Crude Bitumen	Gas	Crude Bitumen
20000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
20010400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
22010000	Crude Oil Flowing	Gas	Gas
22100000	Crude Oil Flowing	Gas	Gas
22110000	Crude Oil Flowing	Gas	Gas
22130000	Crude Oil Flowing	Gas	Gas
22150000	Crude Oil Flowing	Gas	Gas
22160000	Crude Oil Flowing	Gas	Gas
23010000	Crude Oil Flowing	Gas	Gas
23100000	Crude Oil Flowing	Gas	Gas
23110000	Crude Oil Flowing	Gas	Gas
23130000	Crude Oil Flowing	Gas	Gas
23160000	Crude Oil Flowing	Gas	Gas
24010000	Crude Oil Flowing	Gas	Gas
24160000	Crude Oil Flowing	Gas	Gas
24100000	Crude Oil Flowing	Gas	Gas
24130000	Crude Oil Flowing	Gas	Gas
25010000	Crude Oil Flowing	Gas	Gas
25090000	Crude Oil Flowing	Gas	Gas
25100000	Crude Oil Flowing	Gas	Gas
25110000	Crude Oil Flowing	Gas	Gas
25130000	Crude Oil Flowing	Gas	Gas
25150000	Crude Oil Flowing	Gas	Gas
25160000	Crude Oil Flowing	Gas	Gas
26010000	Crude Oil Flowing	Gas	Gas
26100000	Crude Oil Flowing	Gas	Gas
26110000	Crude Oil Flowing	Gas	Gas
26130000	Crude Oil Flowing	Gas	Gas

TABLE 4.06 DETERMINING THE MINISTER'S GUIDELINES WELL STATUS DESCRIPTION FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) WHERE THE FIRST FOUR CHARACTERS WITH POOL CODE 0158

Minister's Guidelines Well status description	Minster's Guidelines Well Status Description for Pool Code 0158
Gas	Pool Code 0158
Drilled and Cased	Pool Code 0158- Drilled & Cased

TABLE 4.07 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) WHERE THERE IS EXACTLY ONE MINISTER'S GUIDELINES WELL STATUS

Minister's Guidelines Well status description	ACC
Crude Oil flowing	WL10
Crude oil pumping	WL20
Gas	WL30
Injection/Disposal/Storage	WL40
Crude Bitumen	WL50
Crude Bitumen High Density	WL60
Water	WL70
Drilled and Cased	WL120
Pool Code 0158	WL230
Pool Code 0158-Drilled and Cased	WL250

TABLE 4.08 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D) WHERE THERE IS MORE THAN ONE MINISTER'S GUIDELINES WELL STATUS DESCRIPTION

Minister's Guidelines Well Status description	ACC
Crude Bitumen	WL50
Crude Bitumen High Density	WL60
Crude Oil Pumping	WL90
Crude Oil Flowing	WL80
Gas	WL100
Pool Code 0158	WL240
Injection/Disposal/Storage	WL110
Drilled and Cased	WL120
Pool Code 0158-Drilled and Cased	WL250
Water	WL70

TABLE 4.09 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C) OR 4.002(D)

The process for determining ***n**** in Table 4.09 is described in section 4.009.

For ACCs beginning WL ***n**** equals the depth in metres (m).

For ACC WL10, WL20, WL30, WL40, WL50, WL60, WL80, WL90, WL100, WL110, WL120, WL230, WL240, WL250 if (***n****–304) is less than zero (0) then (***n****–304) equals zero (0).

		Schedule					
ACC	**ACC Description**	**A**	**B**	**C**	**D**	**E***	**L****
WL10	Crude oil flow well where the licence has one unique well identifier	65 263+ ((***n****-304) x 122.01)	Table 1.01	Table 4.09A	Table 4.10	Table 1.02	Table 4.14 or 4.15
WL20	Crude oil pump well where the licence has one unique well identifier	97 285+((***n****-304) x 142.74)	Table 1.01	Table 4.09A	Table 4.10	Table 1.02	Table 4.14 or 4.15
WL30	Gas well where the licence has one unique well identifier	50 631+ ((***n****-304) x 132.91)	Table 1.01	Table 4.09A	Table 4.10	Table 1.02	Table 4.14 or 4.15
WL40	Injection/Disposal/Storage where the licence has one unique well identifier	62 545+ ((***n****-304) x 149.98)	Table 1.01	Table 4.09A	Table 4.12	Table 1.02	Table 4.14 or 4.15
WL50	Crude bitumen	125 804+ ((***n****- 304) x 207.54)	Table 1.01	Table 4.09A	Table 4.10	Table 1.02	Table 4.14 or 4.15
WL60	Crude bitumen–high density	125 804 + ((***n****- 304) x 207.54)	Table 1.01	Table 4.09A	Table 4.10	Table 1.02	Table 4.14 or 4.15
WL70	Water Source / Supply	15 298	Table 1.01	Table 4.09A	Table 4.13	Table 1.02	Table 4.14 or 4.15
WL80	Crude Oil Flow where the licence has more than one unique well identifier	81 757 + ((***n****-304) x 133.82)	Table 1.01	Table 4.09A	Table 4.10	Table 1.02	Table 4.14 or 4.15
WL90	Crude Oil Pump where the licence has more than one unique well identifier	116 224+((***n**** - 304) x 197.85)	Table 1.01	Table 4.09A	Table 4.10	Table 1.02	Table 4.14 or 4.15
WL100	Gas where the licence has more than one unique well identifier	71 780 + ((***n**** - 304) x 135.71)	Table 1.01	Table 4.09A	Table 4.10	Table 1.02	Table 4.14 or 4.15
WL110	Injection/Disposal/ where the licence has more than one unique well identifier	94 532 + ((***n**** - 304) x 210.24)	Table 1.01	Table 4.09A	Table 4.12	Table 1.02	Table 4.14 or 4.15
WL120	Drilled and Cased	2 220 + ((***n**** - 304) x 132.91)	Table 1.01	Table 4.09A	0.100	Table 1.02	Table 4.14 or 4.15
WL230	Pool Code 0158 where the licence has one unique well identifier	3 887 + (***n**** x 97.04)	Table 1.01	Table 4.09A	Table 4.11	Table 1.02	Table 4.14

							or 4.15
WL240	Pool Code 0158 where the licence has more than one unique well identifier	3 887 +(***n****x 112.13)	Table 1.01	Table 4.09A	Table 4.11	Table 1.02	Table 4.14 or 4.15
WL250	Pool Code 0158-Drilled and Cased	1 109 + (***n**** x 97.04)	Table 1.01	Table 4.09A	0.100	Table 1.02	Table 4.14 or 4.15

* Schedule E is only applicable for supplementary assessments.
** Schedule L is only used when Schedule E is not applicable. The table used is based on whether it is a Single Well (Table 4.14) or Multi-Well Pad (Table 4.15) site.

TABLE 4.09A SCHEDULE C DEPRECIATION FACTORS FOR WELL PROPERTIES

2018 Schedule C Factor
0.67

TABLE 4.10 SCHEDULE D FACTORS FOR ACCS WL10, WL20, WL30, WL50, WL60, WL80, WL90, WL100

The process for calculating total well production is defined in 4.011(b).

Code	Total Production	Schedule D Factor
1A	Greater than 477	1.000
1B	Greater than 397 and less than or equal to 477	0.860
1C	Greater than 318 and less than or equal to 397	0.720
1D	Greater than 238 and less than or equal to 318	0.570
1E	Greater than 159 and less than or equal to 238	0.430
1F	Greater than 79 and less than or equal to 159	0.290
1G	Greater than 0 and less than or equal to 79	0.150
1H	0	0.100
1I	0*	0.000

TABLE 4.11 SCHEDULE D FACTORS FOR ACCS WL230 AND WL240

The process for calculating total well production is defined in 4.011(b).

Code	Total Production	Schedule D Factor
2A	Greater than 183	1.000
2B	Greater than 142 and less than or equal to 183	0.860
2C	Greater than 86 and less than or equal to 142	0.620
2D	Greater than 29 and less than or equal to 86	0.390
2E	Greater than 0 and less than or equal to 29	0.150
2F	0	0.100
2G	0*	0.000

TABLE 4.12 SCHEDULE D FACTORS FOR ACCS WL40 AND WL110

The process for calculating total injection hours is defined in 4.011(b)

Code	Injection Hours	Schedule D Factor
3A	Greater than 720 hrs	1.000
3B	Greater than 599 and less than or equal to 720 hrs	0.860
3C	Greater than 359 and less than or equal to 599 hrs	0.720
3D	Greater than 139 and less than or equal to 359 hrs	0.490
3E	Greater than 0 and less than or equal to 139 hrs	0.150
3F	0	0.100
3G	0*	0.000

TABLE 4.13 SCHEDULE D FACTORS FOR ACC WL70

The process for calculating total production hours is defined in 4.011(b).

Code	Production Hours	Schedule D Factor
4A	Greater than 720 hrs	1.000
4B	Greater than 599 and less than or equal to 720 hrs	0.860
4C	Greater than 359 and less than or equal to 599 hrs	0.720
4D	Greater than 139 and less than or equal to 359 hrs	0.490
4E	Greater than 0 and less than or equal to 139 hrs	0.150
4F	0	0.100
4G	0*	0.00

TABLE 4.14 SCHEDULE L VALUE FOR WELLS ON A SINGLE PAD SITE

Where there are three or less linear property wells on a surface site (as determined by a lease, licence or permit), that is less than 20 acres in size.

Code	Zone	Single*** Schedule L Value (per well)
5A	**Central**	12,792
5B	**NE**	7,212
5C	**NW**	5,298
5D	**SE**	9,270
5E	**SW**	8,079
5F	**Other****	0

TABLE 4.15 SCHEDULE L VALUE FOR WELLS ON A MULTI-WELL PAD SITE

Where the well has an ACC of WL60 and/or where there are four or more linear property wells on a site (as determined by a lease, license or permit), that is less than 20 acres in size. The Multi-well Pad value may be applied for surface sites greater than 20 acres in size at the discretion of the Provincial Assessor.

Code	Zone	Multi-Well*** Schedule L Value (per well)
6A	**Central**	4,264
6B	**NE**	2,404
6C	**NW**	1,766
6D	**SE**	3,090
6E	**SW**	2,693
6F	**Other****	0

* Applicable only where a Company or Assessed Person is listed on the AER Debtor Registry or AER Insolvency List with a Receivership or Bankruptcy status and the well has not produced for the twelve months ending October 31 of the assessment year.

** Other is used when the well is located on an industrial site or non-residential parcel at the discretion of the provincial assessor.

*** Where there are four or more active wells on a surface site (as determined by a lease, license or permit), that is less than 20 acres in size, the Multi rate will apply; otherwise the Single rate will apply. The Multi rate may be applied for surface sites greater than 20 acres in size, at the discretion of the Provincial Assessor.

TABLE 4.16 RURAL MUNICIPALITIES AND THEIR ZONES

Municipality Code	Municipality Name	Zone
111	Municipal District of Foothills No. 31	C
191	Kneehill County	C
195	Lacombe County	C
201	Leduc County	C
204	Lethbridge County	C
226	Mountain View County	C
245	Parkland County	C
255	Ponoka County	C
263	Red Deer County	C
269	Rocky View County	C
302	Strathcona County	C
305	Sturgeon County	C
312	Municipal District of Taber	C
334	Vulcan County	C
340	County of Warner No. 5	C
348	County of Wetaskiwin No. 10	C
349	Wheatland County	C
353	Municipal District of Willow Creek No. 26	C
12	Athabasca County	NE
36	Municipal District of Bonnyville No. 87	NE
168	Improvement District No. 13 (Elk Island)	NE
198	Lamont County	NE
286	Smoky Lake County	NE
294	County of St. Paul No. 19	NE
314	Thorhild County	NE
323	County of Two Hills No. 21	NE
329	County of Vermilion River	NE
512	Municipal District of Opportunity No. 17	NE
4353	Lac La Biche County	NE
5411	Improvement District No. 349	NE
222	County of Minburn No. 27	NE
15	County of Barrhead No. 11	NW
107	Municipal District of Fairview No. 136	NW
133	County of Grande Prairie No. 1	NW
167	Improvement District No. 12 (Jasper National Park)	NW
193	Lac Ste. Anne County	NW
246	Municipal District of Peace No. 135	NW
287	Municipal District of Smoky River No. 130	NW
290	Municipal District of Spirit River No. 133	NW
346	Westlock County	NW
418	Municipality of Jasper	NW

TABLE 4.16 RURAL MUNICIPALITIES AND THEIR ZONES (Cont'd)

Municipality Code	Municipality Name	Zone
480	Woodlands County	NW
481	Municipal District of Greenview No. 16	NW
482	Yellowhead County	NW
496	Northern Sunrise County	NW
502	Birch Hills County	NW
503	Saddle Hills County	NW
504	Clear Hills County	NW
505	Mackenzie County	NW
506	Big Lakes County	NW
507	Municipal District of Lesser Slave River No. 124	NW
511	County of Northern Lights	NW
1	Municipal District of Acadia No. 34	SE
20	Beaver County	SE
49	Camrose County	SE
110	Flagstaff County	SE
118	County of Forty Mile No. 8	SE
142	Special Areas Board	SE
235	County of Newell	SE
243	County of Paintearth No. 18	SE
258	Municipal District of Provost No. 52	SE
296	Starland County	SE
299	County of Stettler No. 6	SE
336	Municipal District of Wainwright No. 61	SE
376	Cypress County	SE
53	Cardston County	SW
164	Improvement District No. 09 (Banff)	SW
251	Municipal District of Pincher Creek No. 9	SW
361	Municipality of Crowsnest Pass	SW
377	Clearwater County	SW
382	Municipal District of Bighorn No. 8	SW
383	Brazeau County	SW
501	Municipal District of Ranchland No. 66	SW

NOTE: Urban municipalities are assigned the zone for the rural municipality in which they are located, or in the case of Cities are within or adjacent to. Example, Devon is in Leduc County; Leduc County is in the Central zone. Where there is a discrepancy regarding the zone assigned to a municipality, the Provincial Assessor will assign the zone.

2018 Alberta Linear Property Assessment Minister's Guidelines

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