

No. 31

---

---

4th Session, 14th Legislature, Alberta  
10 Elizabeth II

---

---

## **BILL 31**

A Bill to amend The Electric Power and Pipe Line  
Assessment Act

---

---

HON. MR. HOOKE

---

---

## Explanatory Note

### 2. (a) Clause (d) presently reads:

- “(d) “pipeline” means a line of pipe including loops, by-passes and the valves, cleanouts, fastenings and appurtenances thereto situated in, on or under a continuous strip of land, right of way or easement and used for or that forms part of any system for the conveyance or transmission of gas or oil or both or any product or by-product thereof and includes
- (i) flow lines,
  - (ii) gathering lines,
  - (iii) distribution lines,
  - (iv) transportation lines,
  - (v) any pipe for the conveyance or disposal of any water, salt water or gas used in or incidental to the production of gas or oil or both,
  - (vi) any pipe in any gas well, oil well or gas and oil well, water source and injection well, gas and liquid petroleum injection well and salt water disposal well, and
  - (vii) pipe line rights of way or easements,  
but does not include
  - (viii) well control head installations,
  - (ix) the intake valve or outlet valve or any installations, materials, devices, fittings, apparatus, appliances, pipe, equipment or plant machinery between such valves in any oil or gas processing, refining, manufacturing, marketing, pumping, treating, separating, or storage facilities, or between such valves in a gas regulating or metering station, or
  - (x) buildings used to house plant machinery, or used as offices, or used as dwelling houses of employees or the land on which such buildings are situated;”.

# BILL

No. 31 of 1962

An Act to amend The Electric Power and Pipe Line  
Assessment Act

(Assented to \_\_\_\_\_, 1962)

**H**ER MAJESTY, by and with the advice and consent of  
the Legislative Assembly of the Province of Alberta,  
enacts as follows:

**1.** *The Electric Power and Pipe Line Assessment Act*,  
being chapter 29 of the Statutes of Alberta, 1961, is hereby  
amended.

**2.** Section 2 is amended

(a) by striking out clause (d) and by substituting  
the following:

(d) "pipe line" means

- (i) flow lines, gathering lines, distribution lines, transportation lines and any line of pipe, including loops, by-passes, cleanouts, valves and fittings, situated in, on or under a continuous strip of land, right of way or easement and that forms part of any system for the conveyance or transmission of gas or oil or both or any product or by-product whether such system is used or not,
- (ii) any pipe for the conveyance or disposal of any water, steam, salt water, glycol or gas used in or incidental to the production of gas or oil or both,
- (iii) any pipe in any gas well, oil well or gas and oil well, injection well, salt production well, and salt water disposal well, and
- (iv) pipe line rights of way or easements, but does not include
- (v) water source wells,
- (vi) well head installations,
- (vii) the intake valve or outlet valve or any installations, materials, devices, fittings, apparatus, appliances, pipe, equipment or plant machinery between such valves in any oil or gas processing, refining, manufacturing, marketing, pumping, treating, separating, or storage facilities, or be-

(b) The title of the Supervisor of Assessments is being changed to Chief Provincial Assessor and the references to him in the statutes are being changed accordingly.

(c) Clause (g) presently reads:

“(g) “works and transmission lines”

- (i) means the installations, structures, materials, devices, fittings, apparatus, appliances, equipment, plant machinery, ways and easements, constructed or acquired for and used in the generation, transformation, transmission, distribution, delivery or sale of electricity by a person or corporation whose rates are controlled or set by the Public Utilities Board or by a municipality, but
- (ii) does not include buildings used to house plant machinery or offices or dwelling houses of employees or the land on which such buildings are situate.”.

**3. Section 4 presently reads:**

“4. The following property is exempt from assessment under this or any other Act:

- (a) the works and transmission lines of a rural electrification association established under The Co-operative Associations Act;
- (b) flare lines;
- (c) dams and the structures, dykes, weirs, floodgates, breakwaters, drains, ditches, basins, reservoirs, canals, tunnels, bridges, culverts, cribs, embankments, headworks, flumes, penstocks, aqueducts, devices and contrivances located at the dam and used in the operation of any such installations and to control water necessary for the generation or production of electric power.”.

**4. Section 5 presently reads:**

“5. (1) Not later than the thirty-first day of December in each year the Supervisor shall make, or cause to be made on his behalf, an assessment of all pipe lines and all works and transmission lines that are assessable under this Act for the purposes of taxation in the following year.

(2) The Supervisor shall determine fair actual value for such assessment in accordance with standards and methods prescribed by regulations under this Act.

(3) Generating and main substation equipment shall be assessed at thirty per cent of fair actual value.

(4) Property assessable under this Act other than generating and main substation equipment, shall be assessed at sixty per cent of fair actual value.

(5) Any pipe in any gas well, oil well or gas and oil well, water source and injection well, gas and liquid petroleum injection well and salt water disposal well shall be assessed by applying such rates as may be adopted by the Supervisor to the average depth of wells in the pool in which the well is situated.

(6) On or before the first day of February in the year following the year in which an assessment has been made pursuant to subsection (1), the Supervisor shall send by mail to each municipality affected by such assessment and to each person liable to payment of tax with respect to property assessed under this Act, an assessment notice which shall be in the approved form.”.

tween such valves in a gas regulating or metering station, or

- (viii) physical land or buildings;
- (b) by striking out clause (f) and by substituting the following:
  - (f) "Provincial Assessor" means the Chief Provincial Assessor appointed pursuant to *The Municipalities Assessment and Equalization Act*;
- (c) as to clause (g) by striking out subclause (ii) and by substituting the following:
  - (ii) does not include physical land or buildings.

3. Section 4 is amended by adding immediately after clause (c) the following new clause:

- (d) capped gas wells.

4. Section 5 is struck out and the following is substituted:

5. (1) Not later than the thirty-first day of December in each year the Provincial Assessor shall make, or cause to be made on his behalf, an assessment of all pipe lines and all works and transmission lines that are assessable under this Act for the purposes of taxation in the following year.

(2) The Provincial Assessor shall determine the assessment in accordance with standards and methods prescribed by regulation under this Act.

(3) Where standards and methods of assessment have not been prescribed under this Act, the Provincial Assessor shall determine assessments on an equitable basis with other kinds of property in the municipality assessable under this Act.

(4) The assessment of generating, communications and substation equipment shall be at fifty per cent of the assessed value applicable to other kinds of property assessable under this Act.

(5) Any pipe in any gas well, oil well or gas and oil well, injection well, gas and liquid petroleum injection well, salt production well and salt water disposal well shall be assessed by applying such rates as may be prescribed to the average depth of wells in the pool in which the well is situated or to an equitable depth determined by the Provincial Assessor for wells situated in an area where the pool depth has not been clearly defined.

(6) On or before the first day of February in the year following the year in which an assessment has been made pursuant to subsection (1), the Provincial Assessor shall send by mail to each municipality affected by such assessment and to each person liable to payment of tax with respect to property assessed under this Act, an assessment notice which shall be in the approved form.

**5. Section 6 presently reads:**

"6. Upon the completion of an assessment under this Act the Supervisor shall send to the secretary-treasurer of each municipality a return showing the amounts of the assessments of pipe lines and works and transmission line within the municipality."

**6. See note to Clause 2, subclause (b) of this Bill.**

**7. Section 8 presently reads:**

"8. Where any property that should have been assessed not later than the thirty-first day of December is not assessed, the Supervisor shall assess the property forthwith as it should have been assessed under this Act and shall include the assessment in a return to the secretary-treasurer and shall direct the secretary-treasurer to place such assessments on the assessment roll."

**8. See note to Clause 2, subclause (b) of this Bill.**

**9. Section 15 presently reads:**

"15. Where any pipe line or any works and transmission lines are assessable under this Act, no business assessment or business tax shall be levied against the owner or occupier of the premises on which any pipe line or any works and transmission lines liable to assessment, are situated."

**10. See note to Clause 2, subclause (b) of this Bill.**

**11. Section 20, clause (b) presently reads:**

"20. The Minister may make regulations  
.....

(b) prescribing standards and methods of assessment to be used in making assessments under this Act,"

**12. Section 21 contained transitional provisions relating to the 1961 taxation year and is no longer operative.**

**13. Commencement of Act.**

**5.** Section 6 is struck out and the following is substituted:

**6.** Upon the completion of an assessment under this Act the Provincial Assessor shall send to the secretary-treasurer of each municipality a return showing the amounts of the assessments of pipe lines and works and transmission lines within the municipality that are subject to taxation.

**6.** Section 7, subsection (1), clause (c) is amended by striking out the word "Supervisor" and by substituting the words "Provincial Assessor".

**7.** Section 8 is amended

- (a) by renumbering the section as subsection (1),
- (b) as to the renumbered subsection (1) by striking out the word "Supervisor" and by substituting the words "Provincial Assessor",
- (c) by adding the following new subsection immediately after the renumbered subsection (1):
  - (2) The Provincial Assessor may at any time correct errors in any assessment under this Act and shall instruct the secretary-treasurer to make such necessary corrections on the assessment roll.

**8.** Sections 9 and 10 are amended by striking out the word "Supervisor" wherever it occurs and by substituting the words "Provincial Assessor".

**9.** Section 15 is amended by adding immediately at the end thereof the words "except with respect to occupied office or warehouse premises".

**10.** Section 17 is amended by striking out the word "Supervisor" and by substituting the words "Provincial Assessor".

**11.** Section 20, clause (b) is amended by adding immediately after the words "in making assessments" the words "for taxation purposes".

**12.** Section 21 is repealed.

**13.** This Act comes into force on the day upon which it is assented to and upon so coming into force clause (a) of section 2, and sections 3 and 4 shall be deemed to have been in force at all times on and after the thirtieth day of December, 1961.

No. 31

---

---

FOURTH SESSION

**FOURTEENTH LEGISLATURE**

10 ELIZABETH II

1962

---

---

**BILL**

An Act to amend The Electric Power  
and Pipe Line Assessment Act

---

---

Received and read the

First time .....

Second time .....

Third time .....

---

---

**HON. MR. HOOKE**

---

---