

APPENDIX II

2003

ALBERTA

**LINEAR PROPERTY ASSESSMENT
MINISTER'S GUIDELINES**



ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

Office of the Minister
MLA, Fort McMurray

MINISTERIAL ORDER NO. L:153/03

I, Guy Boutilier, Minister of Municipal Affairs, pursuant to sections 3(2), 5(2), 6(2), and 7(2) of the Matters Relating to Assessment and Taxation Regulation (AR 289/99) make the following order:

- The 2003 Alberta Farm Land Assessment Minister's Guidelines,
- The 2003 Alberta Linear Property Assessment Minister's Guidelines,
- The 2003 Alberta Machinery and Equipment Assessment Minister's Guidelines, and
- The 2003 Alberta Railway Assessment Minister's Guidelines,

as set out in the attached consolidated document, are established.

Dated at Edmonton, Alberta, this 18 day of December, 2003.



Guy Boutilier
Minister of Municipal Affairs



ALBERTA

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1.000 DEFINITIONS AND EXPLANATORY NOTES

1.001 DEFINITIONS

In the *2003 Alberta Linear Property Assessment Minister's Guidelines*

- (a) **Act** means the *Municipal Government Act* (RSA 2000 ChM-26);
- (b) **AEUB** means the Alberta Energy and Utilities Board;
- (c) **assessment classification code ("ACC")** means the components of linear property shown on the Request for Information or, as determined by section 4.000 of the *2003 Linear Property Minister's Guidelines* using characteristics and specifications contained in the records of the AEUB or on the request for information;
- (d) **assessment year modifier ("AYM")** means the factor that adjusts the 1994 dollars of the linear property to the assessment year dollars;
- (e) **assessor** has the meaning given to it in the Act;
- (f) **assessment year** has the meaning given to it in the Regulation;
- (g) **base cost** means the value resulting from the formula shown in Schedule A of the *2003 Linear Property Assessment Minister's Guidelines*
- (h) **Construction Cost Reporting Guide ("CCRG")** refers to Appendix V;
- (i) **electric power systems** has the meaning given to it in the Act subsection 284(1)(k)(i) and (i.1);
- (j) **cost factor ("cf")** means a factor that adjusts the year built dollars to 1994 dollars;
- (k) **included costs ("ic")** means the value of linear property calculated in accordance with the *2003 Construction Cost Reporting Guide*, prior to adjustment by the **cost factor**;
- (l) **linear property** has the meaning given to it in the Act subsection 284(1)(k);
- (m) **pipelines** has the meaning given to it in the Act subsection 284(1)(k)(iii);
- (n) **regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR 289/99), as amended;
- (o) **request for information ("RFI")** means the report referred to in section 292(3), and the information requested by the assessor pursuant to sections 294(1) and 295(1) of the Act;
- (p) **telecommunication systems** has the meaning given to it in the Act subsection 284(1)(k)(ii).

1.002 PROCESS FOR CALCULATING LINEAR PROPERTY ASSESSMENTS

- (a) Pursuant to section 6(1) of the Regulation, the process for calculating electric power systems linear property assessments is found in section 2.000 of the *2003 Alberta Linear Property Assessment Minister's Guidelines*.
- (b) Pursuant to section 6(1) of the Regulation, the process for calculating telecommunication systems linear property assessments is found in section 3.000 of the *2003 Alberta Linear Property Assessment Minister's Guidelines*.
- (c) Pursuant to section 6(1) of the Regulation, the process for calculating pipeline linear property assessments is found in section 4.000 of the *2003 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 modifier. 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 *2003 Alberta Linear Property Assessment Minister's Guidelines*. Schedule C factors are specified to three significant digits. **The depreciation factors**

prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.

- (d) **Schedule D** – provides the process for determining additional depreciation or lists the additional depreciation factor allowed by the *2003 Alberta Linear Property Assessment Minister's Guidelines*. Schedule D factors are specified to three significant digits. ***The additional depreciation for linear property described in Schedule D is exhaustive. No additional depreciation can be given by the assessor.***

1.004 ROUNDING

The final assessment for linear property is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

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.

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;
- (b) **generation unit effective age** is the assessment year minus the effective year of the generation unit, as determined by the assessor;
- (c) **effective year** refers to the estimated vintage of generation plants and substations (no other property types), based on their present condition, design features and engineering factors;
- (d) **year built** is the first assessment year in which an assessment is prepared.

2.002 DESCRIPTION OF THE RATES FOR ACC'S FOUND IN TABLE 2.1

- (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 rates for ESL10 are comprised of all included costs of components necessary for a typical street lighting service.
- (c) The rates for ACCs beginning with EFS are comprised of all included costs of components necessary for a typical oil and gas field service.
- (d) The rates for ACCs beginning with ET are comprised of all included costs of components necessary for the transmission of electric power.

2.003 DEPRECIATION (SCHEDULE D FACTORS) FOR ACC'S BEGINNING WITH SST AND GEN

- (a) For ACC SST10, the assessor may adjust for additional depreciation (Schedule D) only on a case by case basis. Acceptable evidence of loss must be provided and documented by the linear property owner (operator).
- (b) For ACCs beginning with GEN, the assessor may adjust for additional depreciation (Schedule D), only on a case by case basis. Acceptable evidence of loss must be provided and documented by the linear property owner (operator).
- (c) The additional depreciation for linear property described in Schedule D is exhaustive. No additional depreciation can be given by the assessor.

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

The assessment of linear property electric power systems is calculated by:

- (1) Locating the ACC reported to Alberta Municipal Affairs in response to the 2003 RFI in Table 2.1. The prescribed Schedule A calculation process, Schedule B, Schedule C and Schedule D factors are given for the ACC. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.
- (2) Calculate the assessment of the electric power systems linear property by multiplying together the values of Schedule A, Schedule B, Schedule C and Schedule D.

TABLE 2.1 CALCULATION PROCESS FOR ELECTRIC POWER SYSTEMS ACCS

Notes:

- (a) All cost factors referred to in Table 2.1 are found in Table 2.2.
- (b) For ACCs beginning with EDS, n^* equals the quantity of customer hookups in use as of October 31 of the assessment year.
- (c) For ACCs beginning with ESL, n^* equals the number of poles in use as of October 31 of the assessment year.
- (d) For ACCs beginning with EFS, n^* equals the quantity of customer hookups in use as of October 31 of the assessment year.
- (e) For ACCs beginning with ET, n^* equals the length in metre(s)

ACC	ACC Description	Schedule			
		A	B	C	D
EDS10	Below 57 kVA or below 51 kW	$700 \times n^*$	1.050	0.750	1.000
EDS20	57-84 kVA or 51-76 kW	$1\,500 \times n^*$	1.050	0.750	1.000
EDS30	85-150 kVA or 77-135 kW	$9\,000 \times n^*$	1.050	0.750	1.000
EDS40	151-300 kVA or 136-270 kW	$13\,000 \times n^*$	1.050	0.750	1.000
EDS50	301-600 kVA or 271-540 kW	$24\,000 \times n^*$	1.050	0.750	1.000
EDS60	601-1 500 kVA or 541-1 350 kW	$45\,000 \times n^*$	1.050	0.750	1.000
EDS70	1 501-4 000 kVA or 1 351-3 600 kW	$65\,000 \times n^*$	1.050	0.750	1.000
EDS80	Greater than 4 000 kVA or greater than 3 600 kW	$105\,000 \times n^*$	1.050	0.750	1.000
ESL10	Street lighting-all types and sizes	$800 \times n^*$	1.050	0.750	1.000
EFS10	Oil and gas service	$7950 \times n^*$	1.050	0.750	1.000
ET10	Single circuit-below 76 kV	$30.00 \times n^*$	1.050	0.750	1.000
ET20	Single circuit-76 to 150 kV	$35.50 \times n^*$	1.050	0.750	1.000
ET30	Single circuit-151 to 250 kV	$84.50 \times n^*$	1.050	0.750	1.000
ET40	Single circuit-251 to 500 kV	$198.00 \times n^*$	1.050	0.750	1.000
ET50	Double circuit-60 to 75 kV	$19.00 \times n^*$	1.050	0.750	1.000
ET60	Double circuit-76 to 150 kV	$23.00 \times n^*$	1.050	0.750	1.000
ET70	Double circuit-greater than 150 kV	$34.00 \times n^*$	1.050	0.750	1.000
CDIE10	Conduit-Pipe	$ic \times cf$	1.050	0.750	1.000
CDIE20	Conduit-Structures (manhole, etc)	$ic \times cf$	1.050	0.750	1.000
CDIE9000	Conduit-Unclassified conduit	$ic \times cf$	1.050	0.750	1.000
SST10	All substations	$ic \times cf$	1.050	Table 2.3	1.000**
GEN100	Barrier	$ic \times cf$	1.050	Table 2.4	1.000**
GEN101	Battle River #3 & #4	$ic \times cf$	1.050	Table 2.5	1.000**
GEN102	Battle River #5	$ic \times cf$	1.050	Table 2.6	1.000**
GEN103	Bearspaw	$ic \times cf$	1.050	Table 2.7	1.000**
GEN104	Bighorn	$ic \times cf$	1.050	Table 2.8	1.000**
GEN105	Brazeau	$ic \times cf$	1.050	Table 2.9	1.000**
GEN106	Cascade	$ic \times cf$	1.050	Table 2.10	1.000**

TABLE 2.1 CONT.

ACC	ACC Description	Schedule			
		A	B	C	D
GEN107	Clover Bar	<i>ic × cf</i>	1.050	Table 2.11	1.000**
GEN108	Genesee	<i>ic × cf</i>	1.050	Table 2.12	1.000**
GEN109	Ghost	<i>ic × cf</i>	1.050	Table 2.13	1.000**
GEN110	Horseshoe	<i>ic × cf</i>	1.050	Table 2.14	1.000**
GEN111	HR Milner	<i>ic × cf</i>	1.050	Table 2.15	1.000**
GEN112	Interlakes	<i>ic × cf</i>	1.050	Table 2.16	1.000**
GEN113	Jasper Astoria	<i>ic × cf</i>	1.050	Table 2.17	1.000**
GEN114	Kananaskis	<i>ic × cf</i>	1.050	Table 2.18	1.000**
GEN115	Keephills	<i>ic × cf</i>	1.050	Table 2.19	1.000**
GEN116	Pocaterra	<i>ic × cf</i>	1.050	Table 2.20	1.000**
GEN117	Rundle	<i>ic × cf</i>	1.050	Table 2.21	1.000**
GEN118	Sheerness #1	<i>ic × cf</i>	1.050	Table 2.22	1.000**
GEN119	Sheerness #2	<i>ic × cf</i>	1.050	Table 2.23	1.000**
GEN120	Sundance	<i>ic × cf</i>	1.050	Table 2.24	1.000**
GEN121	Spray	<i>ic × cf</i>	1.050	Table 2.25	1.000**
GEN122	Three Sisters	<i>ic × cf</i>	1.050	Table 2.26	1.000**
GEN200	Wind Fuel-Wind Turbine	<i>ic × cf</i>	1.050	Table 2.27	1.000**
GEN300	Less than 50 Megawatt Units	<i>ic × cf</i>	1.050	Table 2.28	1.000**
GEN301	Between 50 and 100 Megawatt Units (inclusive)	<i>ic × cf</i>	1.050	Table 2.29	1.000*
GEN 302	Over 100 Megawatt Units	<i>ic × cf</i>	1.050	Table 2.30	1.000**

**For the ACC SST10, the assessor may adjust for additional depreciation (Schedule D) only on a case by case basis if acceptable evidence of loss is provided and documented by the linear property owner (operator). For ACCs beginning with GEN, the assessor may adjust for additional depreciation (Schedule D) only on a case by case basis, if acceptable evidence of loss is provided and documented by the linear property owner (operator).

TABLE 2.2 COST FACTORS FOR ELECTRIC POWER SYSTEM ACC'S IN TABLE 2.1

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1974	2.93
1914	19.51	1945	9.63	1975	2.43
1915	19.88	1946	8.93	1976	2.14
1916	18.35	1947	8.30	1977	1.96
1917	15.57	1948	7.94	1978	1.78
1918	13.56	1949	7.95	1979	1.57
1919	11.97	1950	7.73	1980	1.40
1920	9.80	1951	6.94	1981	1.24
1921	10.87	1952	6.50	1982	1.16
1922	11.78	1953	6.12	1983	1.28
1923	11.48	1954	6.05	1984	1.34
1924	11.61	1955	6.00	1985	1.30
1925	11.79	1956	5.76	1986	1.30
1926	11.89	1957	5.56	1987	1.26
1927	11.90	1958	5.45	1988	1.24
1928	11.62	1959	5.39	1989	1.18
1929	11.18	1960	5.34	1990	1.13
1930	11.57	1961	5.30	1991	1.07
1931	12.46	1962	5.29	1992	1.05
1932	13.43	1963	5.26	1993	1.03
1933	14.08	1964	5.05	1994	1.00
1934	13.87	1965	4.86	1995	1.00
1935	13.73	1966	4.68	1996	1.00
1936	13.34	1967	4.29	1997	0.99
1937	12.49	1968	4.48	1998	0.98
1938	12.72	1969	4.39	1999	0.97
1939	12.60	1970	3.97	2000	0.97
1940	11.96	1971	3.82	2001	0.97
1941	10.91	1972	3.53	2002	0.96
1942	9.99	1973	3.31	2003	0.95
1943	9.77				

TABLE 2.3 SCHEDULE C FACTORS FOR ACC'S 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	0.190
6	0.760	20	0.380	34	0.180
7	0.720	21	0.360	35	0.170
8	0.690	22	0.340	36	0.160
9	0.660	23	0.320	37	0.150
10	0.620	24	0.310	38	0.140
11	0.590	25	0.290	39	0.130
12	0.570	26	0.280	40	0.120
13	0.540	27	0.260	> 40	0.120

TABLE 2.4 SCHEDULE C FACTORS FOR ACC GEN100

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	8	0.462	16	0.272
1	0.750	9	0.430	17	0.255
2	0.750	10	0.401	18	0.241
3	0.697	11	0.374	19	0.227
4	0.637	12	0.350	20	0.223
5	0.585	13	0.328	21	0.200
6	0.539	14	0.308	> 21	0.200
7	0.499	15	0.289		

TABLE 2.5 SCHEDULE C FACTORS FOR ACC GEN101

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	7	0.405	14	0.241
1	0.750	8	0.372	15	0.227
2	0.685	9	0.343	16	0.213
3	0.605	10	0.318	17	0.200
4	0.541	11	0.296	> 17	0.200
5	0.487	12	0.275		
6	0.443	13	0.258		

TABLE 2.6 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	0.484	32	0.294
1	0.750	17	0.467	33	0.286
2	0.750	18	0.452	34	0.279
3	0.750	19	0.437	35	0.269
4	0.750	20	0.423	36	0.264
5	0.750	21	0.411	37	0.256
6	0.717	22	0.398	38	0.248
7	0.686	23	0.386	39	0.241
8	0.657	24	0.372	40	0.235
9	0.631	25	0.363	41	0.229
10	0.605	26	0.352	42	0.224
11	0.583	27	0.342	43	0.219
12	0.560	28	0.330	44	0.210
13	0.539	29	0.322	45	0.207
14	0.520	30	0.311	46	0.200
15	0.502	31	0.302	> 46	0.200

TABLE 2.7 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	0.523	18	0.354
1	0.750	10	0.497	19	0.342
2	0.750	11	0.474	20	0.330
3	0.750	12	0.452	21	0.319
4	0.701	13	0.433	22	0.308
5	0.657	14	0.414	23	0.298
6	0.617	15	0.398	24	0.289
7	0.582	16	0.382	25	0.200
8	0.551	17	0.368	> 25	0.200

TABLE 2.8 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	0.601	32	0.404
1	0.750	17	0.586	33	0.386
2	0.750	18	0.572	34	0.368
3	0.750	19	0.558	35	0.349
4	0.750	20	0.545	36	0.331
5	0.750	21	0.532	37	0.313
6	0.750	22	0.519	38	0.294
7	0.750	23	0.508	39	0.276
8	0.750	24	0.496	40	0.258
9	0.729	25	0.485	41	0.239
10	0.708	26	0.475	42	0.221
11	0.688	27	0.465	43	0.203
12	0.669	28	0.455	44	0.200
13	0.651	29	0.445	> 44	0.200
14	0.633	30	0.436		
15	0.617	31	0.423		

TABLE 2.9 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	0.519	28	0.317
1	0.750	15	0.500	29	0.307
2	0.750	16	0.481	30	0.297
3	0.750	17	0.464	31	0.288
4	0.750	18	0.447	32	0.279
5	0.750	19	0.431	33	0.270
6	0.724	20	0.416	34	0.261
7	0.692	21	0.402	35	0.253
8	0.663	22	0.388	36	0.245
9	0.635	23	0.375	37	0.237
10	0.609	24	0.363	38	0.224
11	0.585	25	0.351	39	0.204
12	0.562	26	0.339	40	0.200
13	0.540	27	0.328	> 40	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	8	0.458	16	0.265
1	0.750	9	0.425	17	0.249
2	0.750	10	0.396	18	0.234
3	0.694	11	0.369	19	0.220
4	0.634	12	0.344	20	0.207
5	0.581	13	0.322	21	0.200
6	0.535	14	0.302	> 21	0.200
7	0.494	15	0.283		

TABLE 2.11 SCHEDULE C FACTORS FOR ACC GEN107

Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor	Chronological Age	Schedule C Factor
0	0.750	7	0.420	14	0.242
1	0.750	8	0.384	15	0.226
2	0.704	9	0.353	16	0.211
3	0.626	10	0.326	17	0.200
4	0.561	11	0.302	> 17	0.200
5	0.506	12	0.280		
6	0.459	13	0.261		

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	18	0.533	36	0.322
1	0.750	19	0.518	37	0.312
2	0.750	20	0.502	38	0.302
3	0.750	21	0.489	39	0.292
4	0.750	22	0.475	40	0.283
5	0.750	23	0.462	41	0.274
6	0.750	24	0.450	42	0.266
7	0.750	25	0.438	43	0.258
8	0.726	26	0.425	44	0.245
9	0.703	27	0.412	45	0.238
10	0.679	28	0.403	46	0.232
11	0.658	29	0.391	47	0.220
12	0.637	30	0.381	48	0.214
13	0.618	31	0.371	49	0.203
14	0.599	32	0.358	50	0.200
15	0.582	33	0.349	> 50	0.200
16	0.565	34	0.340		
17	0.548	35	0.329		

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	14	0.408	28	0.260
1	0.750	15	0.392	29	0.253
2	0.750	16	0.377	30	0.247
3	0.741	17	0.364	31	0.241
4	0.690	18	0.351	32	0.235
5	0.645	19	0.339	33	0.230
6	0.606	20	0.328	34	0.225
7	0.571	21	0.318	35	0.220
8	0.541	22	0.308	36	0.215
9	0.513	23	0.299	37	0.211
10	0.488	24	0.290	38	0.206
11	0.465	25	0.282	39	0.202
12	0.444	26	0.274	40	0.200
13	0.426	27	0.267	> 40	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	7	0.456	14	0.248
1	0.750	8	0.416	15	0.228
2	0.746	9	0.381	16	0.209
3	0.671	10	0.350	17	0.200
4	0.606	11	0.321	> 17	0.200
5	0.549	12	0.294		
6	0.500	13	0.270		

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	7	0.450	14	0.251
1	0.750	8	0.412	15	0.233
2	0.738	9	0.378	16	0.215
3	0.662	10	0.348	17	0.200
4	0.597	11	0.320	> 17	0.200
5	0.542	12	0.295		
6	0.493	13	0.272		

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	7	0.451	14	0.243
1	0.750	8	0.412	15	0.222
2	0.744	9	0.376	16	0.203
3	0.668	10	0.344	17	0.200
4	0.603	11	0.315	> 17	0.200
5	0.546	12	0.289		
6	0.496	13	0.265		

TABLE 2.17 SCHEDULE C FACTORS FOR ACC GEN113

Chronological Age	Schedule C Factor
0	0.533
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	10	0.437	20	0.261
1	0.750	11	0.412	21	0.249
2	0.750	12	0.389	22	0.239
3	0.715	13	0.368	23	0.228
4	0.659	14	0.349	24	0.219
5	0.610	15	0.331	25	0.210
6	0.567	16	0.315	26	0.201
7	0.529	17	0.300	27	0.200
8	0.495	18	0.286	> 27	0.200
9	0.464	19	0.273		

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	17	0.499	34	0.300
1	0.750	18	0.484	35	0.291
2	0.750	19	0.469	36	0.283
3	0.750	20	0.456	37	0.275
4	0.750	21	0.441	38	0.267
5	0.750	22	0.429	39	0.256
6	0.740	23	0.416	40	0.250
7	0.711	24	0.404	41	0.240
8	0.683	25	0.393	42	0.235
9	0.657	26	0.383	43	0.226
10	0.633	27	0.371	44	0.218
11	0.611	28	0.360	45	0.210
12	0.590	29	0.350	46	0.202
13	0.570	30	0.340	47	0.200
14	0.551	31	0.328	> 47	0.200
15	0.533	32	0.321		
16	0.516	33	0.310		

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	8	0.458	16	0.265
1	0.750	9	0.425	17	0.249
2	0.750	10	0.396	18	0.234
3	0.694	11	0.369	19	0.220
4	0.634	12	0.344	20	0.207
5	0.581	13	0.322	21	0.200
6	0.535	14	0.302	> 21	0.200
7	0.494	15	0.283		

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	5	0.500	10	0.278
1	0.750	6	0.445	11	0.246
2	0.718	7	0.396	12	0.217
3	0.634	8	0.352	13	0.200
4	0.563	9	0.313	> 13	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	0.472	46	0.296
1	0.750	24	0.462	47	0.291
2	0.750	25	0.451	48	0.286
3	0.750	26	0.440	49	0.281
4	0.750	27	0.431	50	0.277
5	0.750	28	0.422	51	0.268
6	0.750	29	0.414	52	0.265
7	0.744	30	0.403	53	0.262
8	0.719	31	0.397	54	0.259
9	0.696	32	0.387	55	0.251
10	0.674	33	0.379	56	0.249
11	0.653	34	0.371	57	0.242
12	0.634	35	0.364	58	0.241
13	0.615	36	0.357	59	0.234
14	0.598	37	0.351	60	0.234
15	0.582	38	0.346	61	0.227
16	0.565	39	0.337	62	0.221
17	0.550	40	0.333	63	0.221
18	0.535	41	0.325	64	0.216
19	0.522	42	0.317	65	0.211
20	0.508	43	0.314	66	0.206
21	0.497	44	0.308	67	0.200
22	0.486	45	0.302	> 67	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	23	0.475	46	0.298
1	0.750	24	0.465	47	0.293
2	0.750	25	0.454	48	0.283
3	0.750	26	0.443	49	0.278
4	0.750	27	0.433	50	0.274
5	0.750	28	0.424	51	0.270
6	0.750	29	0.416	52	0.266
7	0.746	30	0.406	53	0.258
8	0.722	31	0.399	54	0.255
9	0.699	32	0.390	55	0.247
10	0.677	33	0.382	56	0.245
11	0.655	34	0.374	57	0.238
12	0.637	35	0.366	58	0.236
13	0.617	36	0.360	59	0.229
14	0.601	37	0.354	60	0.229
15	0.584	38	0.344	61	0.222
16	0.567	39	0.339	62	0.216
17	0.554	40	0.331	63	0.210
18	0.538	41	0.327	64	0.211
19	0.525	42	0.319	65	0.205
20	0.513	43	0.312	66	0.200
21	0.500	44	0.306	> 66	0.200
22	0.488	45	0.304		

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	15	0.484	30	0.295
1	0.750	16	0.467	31	0.286
2	0.750	17	0.451	32	0.277
3	0.750	18	0.435	33	0.269
4	0.750	19	0.421	34	0.261
5	0.737	20	0.407	35	0.251
6	0.702	21	0.394	36	0.246
7	0.671	22	0.380	37	0.237
8	0.641	23	0.367	38	0.229
9	0.614	24	0.356	39	0.221
10	0.588	25	0.346	40	0.214
11	0.565	26	0.334	41	0.204
12	0.543	27	0.324	42	0.200
13	0.522	28	0.314	> 42	0.200
14	0.504	29	0.306		

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	10	0.442	20	0.267
1	0.750	11	0.417	21	0.256
2	0.750	12	0.394	22	0.245
3	0.717	13	0.374	23	0.235
4	0.662	14	0.355	24	0.226
5	0.613	15	0.338	25	0.217
6	0.571	16	0.321	26	0.209
7	0.533	17	0.306	27	0.201
8	0.505	18	0.293	28	0.200
9	0.469	19	0.280	> 28	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	5	0.488	10	0.273
1	0.750	6	0.434	11	0.243
2	0.707	7	0.386	12	0.215
3	0.622	8	0.344	13	0.200
4	0.550	9	0.307	> 13	0.200

TABLE 2.27 SCHEDULE C FACTORS FOR ACC GEN200

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 ACC GEN300

Generation Unit Effective Age is determined by examining the present condition, design features and engineering factors of comparable types of generation plants and substations. Effective age may be less than, equal to, or greater than actual age.

Chronological Age	Generation Unit Effective Age							
	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

TABLE 2.28 CONT.

Chronological Age	Generation Unit Effective Age							
	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				

TABLE 2.28 CONT.

Chronological Age	Generation Unit Effective Age							
	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	
20	0.273	0.264	0.254	0.241	0.226	0.208	0.200	
21	0.251	0.245	0.233	0.222	0.208	0.200		
22	0.229	0.224	0.215	0.205	0.200			
23	0.208	0.203	0.200	0.200				
24	0.200	0.200						
25								

TABLE 2.28 CONT.

Chronological Age	Generation Unit Effective Age					
	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	
6	0.470	0.421	0.361	0.287	0.200	
7	0.424	0.375	0.317	0.246		
8	0.384	0.337	0.280	0.213		
9	0.349	0.303	0.249	0.200		
10	0.320	0.275	0.223			
11	0.293	0.249	0.200			
12	0.269	0.227				
13	0.248	0.200				
14	0.228					
15	0.210					
16	0.200					
17						
18						
19						
20						

TABLE 2.29 SCHEDULE C FACTORS FOR ACC GEN301

Chronological Age	Generation Unit Effective Age						
	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

TABLE 2.29 CONT.

Chronological Age	Generation Unit Effective Age						
	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					

TABLE 2.29 CONT.

Chronological Age	Generation Unit Effective Age						
	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	
33	0.203	0.200	0.200	0.200			
34	0.200						
35							

TABLE 2.29 CONT.

Chronological Age	Generation Unit Effective Age						
	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	
23	0.280	0.265	0.250	0.233	0.215	0.200	
24	0.266	0.253	0.237	0.222	0.204		
25	0.253	0.240	0.227	0.210	0.200		
26	0.240	0.229	0.215	0.201			
27	0.230	0.216	0.204	0.200			
28	0.217	0.207	0.200				
29	0.207	0.200					
30	0.200						

TABLE 2.29 CONT.

Chronological Age	Generation Unit Effective Age						
	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	
6	0.509	0.468	0.419	0.360	0.286	0.200	
7	0.463	0.422	0.374	0.316	0.246		
8	0.423	0.383	0.336	0.280	0.212		
9	0.389	0.349	0.303	0.249	0.200		
10	0.358	0.320	0.275	0.223			
11	0.331	0.293	0.250	0.200			
12	0.308	0.270	0.228				
13	0.286	0.249	0.209				
14	0.266	0.231	0.200				
15	0.249	0.215					
16	0.233	0.200					
17	0.218						
18	0.203						
19	0.200						

TABLE 2.30 SCHEDULE C FACTORS FOR ACC GEN302

Chronological Age	Generation Unit Effective Age						
	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	Generation Unit Effective Age						
	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

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	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	Generation Unit Effective Age						
	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			

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	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	Generation Unit Effective Age						
	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	
46	0.214	0.209	0.204	0.200	0.200		
47	0.207	0.202	0.200				
48	0.200	0.200					
49							
50							

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	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	
35	0.252	0.245	0.233	0.222	0.211	0.200	
36	0.246	0.235	0.227	0.215	0.203		
37	0.237	0.229	0.217	0.205	0.200		
38	0.229	0.220	0.208	0.200			
39	0.221	0.212	0.204				
40	0.214	0.205	0.200				
41	0.207	0.200					
42	0.201						
43	0.200						

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age						
	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	
19	0.322	0.300	0.278	0.253	0.227	0.200	
20	0.307	0.288	0.264	0.241	0.215		
21	0.294	0.274	0.251	0.229	0.204		
22	0.283	0.262	0.241	0.217	0.200		
23	0.270	0.250	0.230	0.208			
24	0.261	0.240	0.219	0.200			
25	0.248	0.229	0.210				
26	0.240	0.220	0.201				
27	0.230	0.210	0.200				
28	0.220	0.201					
29	0.213	0.200					
30	0.205						
31	0.200						

TABLE 2.30 CONT.

Chronological Age	Generation Unit Effective Age				
	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	
6	0.422	0.361	0.287	0.200	
7	0.376	0.317	0.246		
8	0.338	0.281	0.213		
9	0.305	0.250	0.200		
10	0.277	0.225			
11	0.253	0.202			
12	0.231	0.200			
13	0.212				
14	0.200				

3.000 TELECOMMUNICATION SYSTEMS

3.001 DEFINITIONS

In section 3.000, the following definition applies:

- (a) **year built** is the first assessment year in which an assessment is prepared.

3.002 DESCRIPTION OF THE RATES FOR ACC'S FOUND IN TABLE 3.1

The rates for ACCs beginning with TWR include costs for antenna supporting towers, their foundations, grounding, including the antenna mount, ice guards, and support hardware, but excluding antennas and wave guides. The cost of all types of towers, poles, masts, or other structures that support radio antennas are included.

3.003 ADDITIONAL DEPRECIATION (SCHEDULE D) FOR ACC'S BEGINNING WITH CTD, CSH AND CBLE

- (a) For cable distribution undertakings with ACCs beginning with CTD and CSH, the assessor may adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.3.
- (b) For telecommunication carriers with ACCs beginning with CBLE, the assessor may adjust for additional depreciation (Schedule D) by applying the formula and factors found in Table 3.6.
- (c) The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.

3.004 PROCESS FOR CALCULATING THE ASSESSMENT OF LINEAR PROPERTY TELECOMMUNICATION SYSTEMS

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

- (1) Locate the ACC as reported to Alberta Municipal Affairs in response to the 2003 RFI in Table 3.1 or Table 3.4. The prescribed Schedule A calculation process, the factors for Schedule B, C and D are given for the ACC. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.
- (2) Calculate the assessment of the telecommunication systems linear property by multiplying together the values of Schedule A, Schedule B, Schedule C and Schedule D. The final assessment is rounded to the nearest \$10

TABLE 3.1 CALCULATION PROCESS FOR CABLE DISTRIBUTION UNDERTAKINGS ACC'S

Notes:

- (a) All cost factors referred to in Table 3.1 are found in Table 3.2.
 (b) For ACCs beginning with CTD n^* equals the length in metre(s) of each component type.
 (c) For ACCs beginning with CSH n^* equals the number of customer hookups in each component type.
 (d) For ACCs beginning with CHD n^* equals the number of channels in the applicable component type.

ACC	Characteristics and Specifications	Schedule			
		A	B	C	D
CTD10	Trunk line 0 to 13 mm	$6.17 \times n^*$	1.020	0.750	Table 3.3
CTD11	Two way trunk line 0 to 13 mm	$6.60 \times n^*$	1.020	0.750	Table 3.3
CTD20	Trunk line 14 to 19 mm	$7.00 \times n^*$	1.020	0.750	Table 3.3
CTD21	Two way trunk line 14 to 19 mm	$7.49 \times n^*$	1.020	0.750	Table 3.3
CTD30	Trunk line 20 to 25 mm	$8.85 \times n^*$	1.020	0.750	Table 3.3
CTD31	Two way trunk line 20 to 25 mm	$9.47 \times n^*$	1.020	0.750	Table 3.3
CTD40	Joint trunk line 13 mm with 13 mm distribution line	$10.56 \times n^*$	1.020	0.750	Table 3.3
CTD41	Two way joint trunk line 13 mm with 13 mm distribution line	$11.30 \times n^*$	1.020	0.750	Table 3.3
CTD50	Joint trunk line 19 mm with 13 mm distribution line	$11.15 \times n^*$	1.020	0.750	Table 3.3
CTD51	Two way joint trunk line 19 mm with 13 mm distribution line	$11.93 \times n^*$	1.020	0.750	Table 3.3
CTD60	Additional trunk line to existing trunk line 13 mm	$3.08 \times n^*$	1.020	0.750	Table 3.3
CTD61	Two way additional trunk line to existing trunk line 13 mm	$3.30 \times n^*$	1.020	0.750	Table 3.3
CTD70	Additional trunk line to existing trunk line 19 mm	$3.50 \times n^*$	1.020	0.750	Table 3.3
CTD71	Two way additional trunk line to existing trunk line 19 mm	$3.75 \times n^*$	1.020	0.750	Table 3.3
CTD80	Additional trunk line to existing trunk line 25 mm	$4.42 \times n^*$	1.020	0.750	Table 3.3
CTD81	Two way additional trunk line to existing trunk line 25 mm	$4.73 \times n^*$	1.020	0.750	Table 3.3
CTD90	Distribution line 10mm	$8.55 \times n^*$	1.020	0.750	Table 3.3
CTD91	Two way distribution line 10mm	$9.15 \times n^*$	1.020	0.750	Table 3.3
CTD100	Distribution line 13mm	$8.70 \times n^*$	1.020	0.750	Table 3.3
CTD101	Two way distribution line 13mm	$9.31 \times n^*$	1.020	0.750	Table 3.3
CTD110	Fibre optic line	$ic \times cf$	1.020	0.750	Table 3.3
CTD111	Two way fibre optic line	$ic \times cf$	1.020	0.750	Table 3.3
CTD9000	Unclassified transmission and distribution line	$ic \times cf$	1.020	0.750	Table 3.3
CTD9001	Two way unclassified transmission and distribution line	$ic \times cf$	1.020	0.750	Table 3.3
CSH10	Single service drop	$45.00 \times n^*$	1.020	0.750	Table 3.3

TABLE 3.1 CONT.

ACC	Characteristics and Specifications	Schedule			
		A	B	C	D
CSH20	Service drops within a building	$32.00 \times n^*$	1.020	0.750	Table 3.3
CSH9000	Unclassified service hookups	$ic \times cf$	1.020	0.750	Table 3.3
CHD10	Under 2000 Subscribers	$1000 \times n^*$	1.020	0.750	1.000
CHD20	2001 to 6000 Subscribers	$2000 \times n^*$	1.020	0.750	1.000
CHD30	Over 6000 Subscribers	$5000 \times n^*$	1.020	0.750	1.000
CHD9000	Unclassified Head End Equipment	$ic \times cf$	1.020	0.750	1.000
RT10	Less than or equal to 9.1 metres	$ic \times cf$	1.020	0.750	1.000
RT20	Between 9.2 and 10.7 metres inclusive	$ic \times cf$	1.020	0.750	1.000
RT30	Between 10.8 and 12.2 metres inclusive	$ic \times cf$	1.020	0.750	1.000
RT40	Between 12.3 and 13.7 metres inclusive	$ic \times cf$	1.020	0.750	1.000
RT50	Between 13.8 and 15.2 metres inclusive	$ic \times cf$	1.020	0.750	1.000
RT60	Between 15.3 and 18.2 metres inclusive	$ic \times cf$	1.020	0.750	1.000
RT70	Between 18.3 and 21.3 metres inclusive	$ic \times cf$	1.020	0.750	1.000
RT80	Between 21.4 and 24.4 metres inclusive	$ic \times cf$	1.020	0.750	1.000
RT90	Between 24.5 and 25.9 metres inclusive	$ic \times cf$	1.020	0.750	1.000
RT100	Greater than or equal to 26.0 metres	$ic \times cf$	1.020	0.750	1.000
COTH10	Other Cable Distribution Undertaking Linear Property	$ic \times cf$	1.020	0.750	1.000

TABLE 3.2 COST FACTORS FOR CABLE DISTRIBUTION UNDERTAKING ACC'S IN TABLE 3.1

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1974	2.93
1914	19.51	1945	9.63	1975	2.43
1915	19.88	1946	8.93	1976	2.14
1916	18.35	1947	8.30	1977	1.96
1917	15.57	1948	7.94	1978	1.78
1918	13.56	1949	7.95	1979	1.57
1919	11.97	1950	7.73	1980	1.40
1920	9.80	1951	6.94	1981	1.24
1921	10.87	1952	6.50	1982	1.16
1922	11.78	1953	6.12	1983	1.28
1923	11.48	1954	6.05	1984	1.34
1924	11.61	1955	6.00	1985	1.30
1925	11.79	1956	5.76	1986	1.30
1926	11.89	1957	5.56	1987	1.26
1927	11.90	1958	5.45	1988	1.24
1928	11.62	1959	5.39	1989	1.18
1929	11.18	1960	5.34	1990	1.13
1930	11.57	1961	5.30	1991	1.07
1931	12.46	1962	5.29	1992	1.05
1932	13.43	1963	5.26	1993	1.03
1933	14.08	1964	5.05	1994	1.00
1934	13.87	1965	4.86	1995	1.00
1935	13.73	1966	4.68	1996	1.00
1936	13.34	1967	4.29	1997	1.00
1937	12.49	1968	4.48	1998	0.99
1938	12.72	1969	4.39	1999	0.97
1939	12.60	1970	3.97	2000	0.99
1940	11.96	1971	3.82	2001	0.98
1941	10.91	1972	3.53	2002	0.97
1942	9.99	1973	3.31	2003	0.98
1943	9.77				

TABLE 3.3 SCHEDULE D FACTORS FOR CABLE TELEVISION UNDERTAKINGS WITH ACC'S BEGINNING WITH CTD AND CSH IN TABLE 3.1

For Table 3.3 below, the utilization percentage = $\frac{\text{actual customer hookups}}{\text{potential customer hookups}} \times 100$

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 3.4 CALCULATION PROCESS FOR TELECOMMUNICATIONS CARRIERS ACC'S

All cost factors referred to in Table 3.4 are found in Table 3.5.

ACC	ACC Description	Schedule			
		A	B	C	D
CBLE10	Arial copper	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE20	Unclassified copper	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE21	12 strand arial fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE22	24 strand arial fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE23	48 strand arial fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE24	60 strand arial fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE25	72 strand arial fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE26	96 strand arial fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE29	144 strand arial fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE30	Buried copper	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE40	Unclassified buried fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE41	12 strand buried fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE42	24 strand buried fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE43	48 strand buried fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE44	60 strand buried fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE45	72 strand buried fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE46	96 strand buried fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE49	144 strand buried fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE50	Underground copper (in conduit)	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE60	Unclassified underground fibre (in conduit)	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6
CBLE61	12 strand underground fibre	<i>ic</i> × <i>cf</i>	1.000	0.750	Table 3.6

TABLE 3.4 CONT.

ACC	ACC Description	A	Schedule		
			B	C	D
CBLE62	24 strand underground fibre	<i>ic x cf</i>	1.000	0.750	Table 3.6
CBLE63	48 strand underground fibre	<i>ic x cf</i>	1.000	0.750	Table 3.6
CBLE64	60 strand underground fibre	<i>ic x cf</i>	1.000	0.750	Table 3.6
CBLE65	72 strand underground fibre	<i>ic x cf</i>	1.000	0.750	Table 3.6
CBLE66	96 strand underground fibre	<i>ic x cf</i>	1.000	0.750	Table 3.6
CBLE69	144 strand underground fibre	<i>ic x cf</i>	1.000	0.750	Table 3.6
CBLE9000	Other cable	<i>ic x cf</i>	1.000	0.750	Table 3.6
CDIT10	Pipe	<i>ic x cf</i>	1.000	0.750	1.000
CDIT20	Structures (manhole, etc)	<i>ic x cf</i>	1.000	0.750	1.000
CDIT9000	Unclassified conduit	<i>ic x cf</i>	1.000	0.750	1.000
TWR10	Towers less than or equal to 9.1 Metres	<i>ic x cf</i>	1.000	0.750	1.000
TWR20	Towers between 9.2 and 10.7 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR30	Towers between 10.8 and 12.2 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR40	Towers between 12.3 and 13.7 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR50	Towers between 13.8 and 15.2 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR60	Towers between 15.3 and 18.2 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR70	Towers between 18.3 and 21.3 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR80	Towers between 21.4 and 24.4 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR90	Towers between 24.5 and 27.5 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR100	Towers between 27.6 and 30.6 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR110	Towers between 30.7 and 33.7 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR120	Towers between 33.8 and 36.8 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR130	Towers between 36.9 and 39.9 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR140	Towers between 40.0 and 43.0 metres inclusive	<i>ic x cf</i>	1.000	0.750	1.000
TWR150	Towers greater than or equal to 43.1 metres	<i>ic x cf</i>	1.000	0.750	1.000
POLE10	All Poles	<i>ic x cf</i>	1.000	0.750	1.000
TLEQ10	Cable-closures and terminals	<i>ic x cf</i>	1.000	0.750	1.000
TLEQ20	Carrier equipment	<i>ic x cf</i>	1.000	0.750	1.000
TLEQ30	Data services	<i>ic x cf</i>	1.000	0.750	1.000
TLEQ40	DC power	<i>ic x cf</i>	1.000	0.750	1.000
TLEQ50	Mobile	<i>ic x cf</i>	1.000	0.750	1.000
TLEQ60	Power	<i>ic x cf</i>	1.000	0.750	1.000

TABLE 3.4 CONT.

ACC	ACC Description	A	Schedule		
			B	C	D
TLEQ70	Radio channels	<i>ic × cf</i>	1.000	0.750	1.000
TLEQ80	Subscriber carrier	<i>ic × cf</i>	1.000	0.750	1.000
TLEQ90	TAC-mainstream	<i>ic × cf</i>	1.000	0.750	1.000
TLEQ100	Toll switchboards	<i>ic × cf</i>	1.000	0.750	1.000
TLEQ110	Video and audio	<i>ic × cf</i>	1.000	0.750	1.000
TLEQ120	Point of Presence (POP) equipment site	<i>ic × cf</i>	1.000	0.750	1.000
TLEQ130	Repeater station equipment	<i>ic × cf</i>	1.000	0.750	1.000
TLEQ9000	Unclassified equipment	<i>ic × cf</i>	1.000	0.750	1.000
SWE10	Unclassified switching equipment	<i>ic × cf</i>	1.000	0.750	1.000
SWE20	Host Switching Equipment	<i>ic × cf</i>	1.000	0.750	1.000
SWE30	Remote Switch Equipment	<i>ic × cf</i>	1.000	0.750	1.000
SWE40	Toll Switch Equipment	<i>ic × cf</i>	1.000	0.750	1.000
SWE50	Mobile Switch Equipment	<i>ic × cf</i>	1.000	0.750	1.000
WCE10	Unclassified wireless / cell equipment	<i>ic × cf</i>	1.000	0.750	1.000
WCE20	Tower site equipment	<i>ic × cf</i>	1.000	0.750	1.000
WCE30	Roof top site equipment	<i>ic × cf</i>	1.000	0.750	1.000
TOTH10	Other telecommunication carrier linear property	<i>ic × cf</i>	1.000	0.750	1.000

TABLE 3.5 COST FACTORS FOR TELECOMMUNICATION CARRIER ACC'S FOUND IN TABLE 3.4

Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)	Year Built	Cost Factor (cf)
1913	18.86	1944	9.71	1975	2.43
1914	19.51	1945	9.63	1976	2.14
1915	19.88	1946	8.93	1977	1.96
1916	18.35	1947	8.30	1978	1.78
1917	15.57	1948	7.94	1979	1.57
1918	13.56	1949	7.95	1980	1.40
1919	11.97	1950	7.73	1981	1.24
1920	9.80	1951	6.94	1982	1.16
1921	10.87	1952	6.50	1983	1.15
1922	11.78	1953	6.12	1984	1.09
1923	11.48	1954	6.05	1985	1.05
1924	11.61	1955	6.00	1986	1.04
1925	11.79	1956	5.76	1987	1.00
1926	11.89	1957	5.56	1988	1.00
1927	11.90	1958	5.45	1989	0.98
1928	11.62	1959	5.39	1990	1.01
1929	11.18	1960	5.34	1991	0.97
1930	11.57	1961	5.30	1992	1.01
1931	12.46	1962	5.29	1993	0.98
1932	13.43	1963	5.26	1994	1.00
1933	14.08	1964	5.05	1995	1.00
1934	13.87	1965	4.86	1996	0.99
1935	13.73	1966	4.68	1997	0.99
1936	13.34	1967	4.29	1998	0.98
1937	12.49	1968	4.48	1999	1.03
1938	12.72	1969	4.39	2000	1.02
1939	12.60	1970	3.97	2001	1.01
1940	11.96	1971	3.82	2002	1.01
1941	10.91	1972	3.53	2003	1.00
1942	9.99	1973	3.31		
1943	9.77	1974	2.93		

TABLE 3.6 SCHEDULE D FACTORS FOR TELECOMMUNICATION CARRIERS WITH ACC'S BEGINNING WITH CBLE IN TABLE 3.4

For Table 3.6 below, the utilization percentage = $\frac{\text{actual customer hookups}}{\text{potential customer hookups}} \times 100$

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

In section 4.000 the following definitions apply

- (a) **high pressure (HP)** means the maximum operating pressure, of 6900 kPa (1000 psi) or greater as contained in the records of the AEUB or the NEB;
- (b) **low pressure (LP)** means the maximum operating pressure, less than 6900 kPa (1000 psi) as contained in the records of the AEUB, or as determined by the assessor;
- (c) **NEB** means the National Energy Board;

4.002 CHARACTERISTICS AND SPECIFICATIONS

- (a) For linear property defined in section 284(1)(k)(iii)(A) and (B) where that linear property is licensed by the AEUB and the linear property is contained in the records of the AEUB, the assessment must reflect the characteristics and specifications contained in the records of the AEUB as of October 31 of the assessment year.
- (b) For linear property defined in section 284(1)(k)(iii)(A) and (B) where that linear property is not licensed by the AEUB or the linear property is not contained in the records of the AEUB, 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)(iii)(C)(D)(E) and (E.1) the assessment must reflect the characteristics and specifications contained in the records of the AEUB as of October 31 of the assessment year.
- (d) For linear property described in 4.002(a) above, the following sections apply:
 - (i) 4.003(a)
 - (ii) 4.006
 - (iii) 4.010(a)
 - (iv) 4.011(a)
 - (v) 4.012
- (e) For linear property described in 4.002(b) above, the following sections apply:
 - (i) 4.003(b)
 - (ii) 4.007
 - (iii) 4.013
- (f) For linear property described in 4.002(c) above, 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

- (a) Linear property described in 4.002(a)

The ACC for linear property described in 4.002(a) is determined based on the combination of the following characteristics and specifications:

- (i) pipeline material (see Table 4.1),
 - (ii) outside diameter, and
 - (iii) the maximum operating pressure, when the material is steel,
- as contained in the records of the AEUB.

- (b) Linear property described in 4.002(b)

The ACC for linear property described in 4.002(b) is determined based on the combination of the following characteristics and specifications:

- (i) pipeline material (see Table 4.1),
 - (ii) outside diameter, and
 - (iii) the maximum operating pressure, when the material is steel,
- as contained in the RFI.

cont.

Linear property described in 4.002(c)

The ACC for linear property described in 4.002(c) is determined based on the combination of the following characteristics and specifications:

pool code,
well status type,
well status mode,
well status fluid,
well status structure,
monthly oil (includes bitumen),
monthly gas,
monthly condensate volumes,
as contained in the records of the AEUB.

4.004 PROCESS FOR DETERMINING THE WELL STATUS OF LINEAR PROPERTY DESCRIBED IN 4.002(C)

The well status of linear property pipelines described in 4.002(c) is determined by combining the latest well status type, well status mode, well status fluid and well status structure as contained in the records of the AEUB as shown in Table 4.5.

4.005 PROCESS FOR DETERMINING THE WELL STATUS DESCRIPTION OF LINEAR PROPERTY DESCRIBED IN 4.002(C)

The process for determining well status description for each well status identified for linear property described in 4.002(c) is as follows:

- (1) Locate each well status in column 1 of Table 4.5.
- (2) Determine the sum of oil and condensate production in the 12 months prior to October 31 of the assessment year. If production is greater than zero (0), then the well status description is found in column 2 of Table 4.5 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 prior to October 31 of the assessment year. If production is greater than zero (0), then the well status description is found in column 3 of Table 4.5 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) the well status description is found in column 4 of Table 4.5.
- (5) For "Gas" and "Drilled and Cased" well status descriptions, if the first four characters of pool code associated with the well status, as contained in the records of the AEUB, are 0158, then the well status description is found in Table 4.6.

4.006 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A)

For linear property described in 4.002 (a) the ACC is found in Table 4.2, and is determined using the combination of the characteristics and specifications identified in 4.003(a).

4.007 PROCESS FOR DETERMINING THE ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(B)

For linear property described in 4.002 (b) the ACC is found in Table 4.2, and is determined using the combination of the characteristics and specifications identified in 4.003(b).

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

- (1) Determine how many well statuses the linear property has.
- (2) If the linear property has:
 - (a) exactly one well status, locate the well status description determined in 4.005 on Table 4.7 to determine the ACC.
 - (b) more than one well status description, use Table 4.8. From the well status descriptions of the linear property determined in 4.005, identify the well status description that occurs first in Table 4.8.

4.009 PROCESS FOR DETERMINING N* IN TABLE 4.9

- (1) Identify the well status description with the largest associated true vertical depth.
- (2) n^* for the linear property is the least of
 - (i) Total depth
 - (ii) True vertical depth
 - (iii) Deepest shoe set depth
 - (iv) Highest plugback depth,
 - (v) Bottom of the deepest producing interval,
 - (vi) Bottom of the latest deepest perforation interval depth (only if there is no deepest producing interval),

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

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

- (a) For linear property described in 4.002(a) the following specifications and characteristics:
 - (i) Pipe Status,
 - (ii) From Facility Code,
 - (iii) From location,

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

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

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

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

- (a) For linear property described in 4.002(a) the specifications and characteristics identified in 4.010(a) are used as described in Table 4.4.
- (b) For linear property described in 4.002(c):
 - (1) Calculate the total production for the linear property, including all linear property well statuses, for the twelve months prior to October 31 of the assessment year using the formula:
Total Production = Oil production (m³) + Condensate production(m³) +
(Gas production (Tm³) ÷ 1.0367)
**Oil, condensate and gas production are as contained in the records of the AEUB. No further conversion is required.
 - (2) Calculate the total injection hours for the linear property, including all linear property well statuses, for the twelve months prior to October 31 of the assessment year.
 - (3) Refer to Table 4.9 to determine the Table to be used to find Schedule D depreciation for the ACC determined in subsection 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 in subsection 4.007 in Table 4.3.
- (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 4.3.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.3. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.
- (e) Determine the Schedule D factor using the prescribed values in Table 4.3 and Table 4.4. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation can be applied by the assessor.
- (f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedule A, Schedule B, Schedule C and Schedule D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

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 in subsection 4.007 in Table 4.3.
- (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 4.3.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.3. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.
- (e) Determine the Schedule D factor using the prescribed values in Table 4.3 and Table 4.4. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation can be applied by the assessor.
- (f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedule A, Schedule B, Schedule C and Schedule D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

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

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

- (a) Locate the ACC determined in subsection 4.008 in Table 4.9.
- (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 4.9.
- (d) Determine the Schedule C factor using the prescribed value in Table 4.9. The depreciation factors prescribed in Schedule C for linear property are exhaustive. No additional depreciation can be applied except as specified in Schedule D.
- (e) Determine the Schedule D factor using the prescribed values in Table 4.9 as prescribed. The depreciation factors prescribed in Schedule D for linear property are exhaustive. No additional depreciation can be applied by the assessor.
- (f) Calculate the assessment of linear property pipelines by multiplying together the values of Schedule A, Schedule B, Schedule C and Schedule D. The final assessment is rounded to the nearest \$10. The minimum assessment for linear property is \$10.

TABLE 4.1 PIPE MATERIAL EQUIVALENCY CHART FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B)

The following chart will be used by the assessor to determine equivalencies for pipe material identified in AEUB Guide 56, Table 3.2 and other pipe material codes (identified by *) that are allowed to be entered into the record at the AEUB.

AEUB Pipe Material	Code	Linear Property Unit Equivalency	Code
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
All Others		Steel	S

TABLE 4.2 PROCESS FOR DETERMINING ACC OF LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B)

ACC	Material	Outside diameter (mm)	Pressure
PL100	Steel	Less than 24.1	LP
PL101	Steel	Less than 24.1	HP
PL102	Steel	24.1 to 30.1	LP
PL103	Steel	24.1 to 30.1	HP
PL104	Steel	30.2 to 37.8	LP
PL105	Steel	30.2 to 37.8	HP
PL106	Steel	37.9 to 45.3	LP
PL107	Steel	37.9 to 45.3	HP
PL108	Steel	45.4 to 54.3	LP
PL109	Steel	45.4 to 54.3	HP
PL110	Steel	54.4 to 74.6	LP
PL111	Steel	54.4 to 74.6	HP
PL112	Steel	74.7 to 101.6	LP
PL113	Steel	74.7 to 101.6	HP
PL114	Steel	101.7 to 141.3	LP
PL115	Steel	101.7 to 141.3	HP
PL116	Steel	141.4 to 193.7	LP
PL117	Steel	141.4 to 193.7	HP
PL118	Steel	193.8 to 246.1	LP
PL119	Steel	193.8 to 246.1	HP
PL120	Steel	246.2 to 298.5	LP
PL121	Steel	246.2 to 298.5	HP
PL122	Steel	298.6 to 339.8	LP
PL123	Steel	298.6 to 339.8	HP

TABLE 4.2 CONT.

ACC	Material	Outside diameter (mm)	Pressure
PL124	Steel	339.9 to 381.0	LP
PL125	Steel	339.9 to 381.0	HP
PL126	Steel	381.1 to 431.7	LP
PL127	Steel	381.1 to 431.7	HP
PL128	Steel	431.8 to 482.5	LP
PL129	Steel	431.8 to 482.5	HP
PL130	Steel	482.6 to 533.5	LP
PL131	Steel	482.6 to 533.5	HP
PL132	Steel	533.6 to 584.5	LP
PL133	Steel	533.6 to 584.5	HP
PL134	Steel	584.6 to 635.0	LP
PL135	Steel	584.6 to 635.0	HP
PL136	Steel	635.1 to 685.5	LP
PL137	Steel	635.1 to 685.5	HP
PL138	Steel	685.6 to 736.5	LP
PL139	Steel	685.6 to 736.5	HP
PL140	Steel	736.6 to 787.5	LP
PL141	Steel	736.6 to 787.5	HP
PL142	Steel	787.6 to 838.5	LP
PL143	Steel	787.6 to 838.5	HP
PL144	Steel	838.6 to 889.0	LP
PL145	Steel	838.6 to 889.0	HP
PL146	Steel	889.1 to 990.5	LP
PL147	Steel	889.1 to 990.5	HP
PL148	Steel	990.6 to 1143.0	LP
PL149	Steel	990.6 to 1143.0	HP
PL150	Steel	1143.1 to 1320.5	LP
PL151	Steel	1143.1 to 1320.5	HP
PL152	Steel	1320.6 to 1523.5	LP
PL153	Steel	1320.6 to 1523.5	HP
PL154	Steel	Greater than 1523.5	LP
PL155	Steel	Greater than 1523.5	HP
PL200	Polyethylene	Less than 24.1	n/a
PL201	Polyethylene	24.1 to 30.1	n/a
PL202	Polyethylene	30.2 to 37.8	n/a
PL203	Polyethylene	37.9 to 45.3	n/a
PL204	Polyethylene	45.4 to 54.3	n/a
PL205	Polyethylene	54.4 to 74.6	n/a
PL206	Polyethylene	74.7 to 101.6	n/a
PL207	Polyethylene	101.7 to 141.3	n/a
PL208	Polyethylene	141.4 to 193.7	n/a
PL209	Polyethylene	193.8 to 246.1	n/a
PL210	Polyethylene	246.2 to 298.5	n/a
PL211	Polyethylene	298.6 to 339.8	n/a
PL212	Polyethylene	339.9 to 363.1	n/a

TABLE 4.2 CONT.

ACC	Material	Outside diameter (mm)	Pressure
PL213	Polyethylene	363.2 to 434.6	n/a
PL214	Polyethylene	434.7 to 558.8	n/a
PL215	Polyethylene	558.9 to 765.0	n/a
PL216	Polyethylene	765.1 to 933.4	n/a
PL217	Polyethylene	Greater than 933.4	n/a
PL300	Polyvinyl	Less than 24.1	n/a
PL301	Polyvinyl	24.1 to 30.1	n/a
PL302	Polyvinyl	30.2 to 37.8	n/a
PL303	Polyvinyl	37.9 to 45.3	n/a
PL304	Polyvinyl	45.4 to 54.3	n/a
PL305	Polyvinyl	54.4 to 74.6	n/a
PL306	Polyvinyl	74.7 to 101.6	n/a
PL307	Polyvinyl	101.7 to 141.3	n/a
PL308	Polyvinyl	141.4 to 193.7	n/a
PL309	Polyvinyl	193.8 to 246.1	n/a
PL310	Polyvinyl	246.2 to 298.5	n/a
PL311	Polyvinyl	298.6 to 339.8	n/a
PL312	Polyvinyl	339.9 to 363.1	n/a
PL313	Polyvinyl	363.2 to 434.6	n/a
PL314	Polyvinyl	434.7 to 558.8	n/a
PL315	Polyvinyl	558.9 to 765.0	n/a
PL316	Polyvinyl	765.1 to 933.4	n/a
PL317	Polyvinyl	Greater than 933.4	n/a
PL400	Aluminum	Less than 45.4	n/a
PL401	Aluminum	45.4 to 54.3	n/a
PL402	Aluminum	54.4 to 74.6	n/a
PL403	Aluminum	74.7 to 101.6	n/a
PL404	Aluminum	101.7 to 141.3	n/a
PL405	Aluminium	Greater than 141.3	n/a
PL500	Fibreglass	Less than 24.1	n/a
PL501	Fibreglass	24.1 to 30.1	n/a
PL502	Fibreglass	30.2 to 37.8	n/a
PL503	Fibreglass	37.9 to 45.3	n/a
PL504	Fibreglass	45.4 to 54.3	n/a
PL505	Fibreglass	54.4 to 74.6	n/a
PL506	Fibreglass	74.7 to 101.6	n/a
PL507	Fibreglass	101.7 to 141.3	n/a
PL508	Fibreglass	141.4 to 193.7	n/a
PL509	Fibreglass	193.8 to 246.1	n/a
PL510	Fibreglass	246.2 to 298.5	n/a
PL511	Fibreglass	298.6 to 558.9	n/a
PL512	Fibreglass	559.0 to 863.9	n/a
PL513	Fibreglass	Greater than 863.9	n/a

TABLE 4.3 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A) AND (B)

For ACCs beginning with PL, n^* equals the length of pipe as contained in the records of the AEUB.

For ACCs beginning with GDS n^* equals the number of customer hookups.

ACC	ACC Description	A*	Schedule		
			B	C	D
PL100	Low pressure steel pipe with a diameter less than 24.1 mm.	$14\,300 \times n^*$	1.200	0.750	Table 4.4
PL101	High pressure steel pipe with a diameter less than 24.1 mm.	$15\,800 \times n^*$	1.200	0.750	Table 4.4
PL102	Low pressure steel pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$15\,000 \times n^*$	1.200	0.750	Table 4.4
PL103	High pressure steel pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$16\,400 \times n^*$	1.200	0.750	Table 4.4
PL104	Low pressure steel pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$15\,700 \times n^*$	1.200	0.750	Table 4.4
PL105	High pressure steel pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$17\,100 \times n^*$	1.200	0.750	Table 4.4
PL106	Low pressure steel pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$17\,400 \times n^*$	1.200	0.750	Table 4.4
PL107	High pressure steel pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$19\,100 \times n^*$	1.200	0.750	Table 4.4
PL108	Low pressure steel pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$17\,400 \times n^*$	1.200	0.750	Table 4.4
PL109	High pressure steel pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$19\,100 \times n^*$	1.200	0.750	Table 4.4
PL110	Low pressure steel pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$25\,300 \times n^*$	1.200	0.750	Table 4.4
PL111	High pressure steel pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$26\,200 \times n^*$	1.200	0.750	Table 4.4
PL112	Low pressure steel pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$31\,100 \times n^*$	1.200	0.750	Table 4.4
PL113	High pressure steel pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$32\,100 \times n^*$	1.200	0.750	Table 4.4
PL114	Low pressure steel pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$39\,800 \times n^*$	1.200	0.750	Table 4.4
PL115	High pressure steel pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$40\,900 \times n^*$	1.200	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL116	Low pressure steel pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$50\,800 \times n^*$	1.200	0.750	Table 4.4
PL117	High pressure steel pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$58\,100 \times n^*$	1.200	0.750	Table 4.4
PL118	Low pressure steel pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$64\,500 \times n^*$	1.200	0.750	Table 4.4
PL119	High pressure steel pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$78\,800 \times n^*$	1.200	0.750	Table 4.4
PL120	Low pressure steel pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$75\,900 \times n^*$	1.200	0.750	Table 4.4
PL121	High pressure steel pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$92\,800 \times n^*$	1.200	0.750	Table 4.4
PL122	Low pressure steel pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	$87\,800 \times n^*$	1.200	0.750	Table 4.4
PL123	High pressure steel pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	$105\,600 \times n^*$	1.200	0.750	Table 4.4
PL124	Low pressure steel pipe with a diameter between 339.9 mm and 381.0 mm (inclusive).	$107\,900 \times n^*$	1.200	0.750	Table 4.4
PL125	High pressure steel pipe with a diameter between 339.9 mm and 381.0 mm (inclusive).	$126\,100 \times n^*$	1.200	0.750	Table 4.4
PL126	Low pressure steel pipe with a diameter between 381.1 mm and 431.7 mm (inclusive).	$130\,400 \times n^*$	1.200	0.750	Table 4.4
PL127	High pressure steel pipe with a diameter between 381.1 mm and 431.7 mm (inclusive).	$149\,000 \times n^*$	1.200	0.750	Table 4.4
PL128	Low pressure steel pipe with a diameter between 431.8 mm and 482.5 mm (inclusive).	$164\,400 \times n^*$	1.200	0.750	Table 4.4
PL129	High pressure steel pipe with a diameter between 431.8 mm and 482.5 mm (inclusive).	$182\,200 \times n^*$	1.200	0.750	Table 4.4
PL130	Low pressure steel pipe with a diameter between 482.6 mm and 533.5 mm (inclusive).	$188\,700 \times n^*$	1.200	0.750	Table 4.4
PL131	High pressure steel pipe with a diameter between 482.6 mm and 533.5 mm (inclusive).	$199\,600 \times n^*$	1.200	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL132	Low pressure steel pipe with a diameter between 533.6 mm and 584.5 mm (inclusive).	204 600 × <i>n</i> *	1.200	0.750	Table 4.4
PL133	High pressure steel pipe with a diameter between 533.6 mm and 584.5 mm (inclusive).	231 600 × <i>n</i> *	1.200	0.750	Table 4.4
PL134	Low pressure steel pipe with a diameter between 584.6 mm and 635.0 mm (inclusive).	257 200 × <i>n</i> *	1.200	0.750	Table 4.4
PL135	High pressure steel pipe with a diameter between 584.6 mm and 635.0 mm (inclusive).	275 300 × <i>n</i> *	1.200	0.750	Table 4.4
PL136	Low pressure steel pipe with a diameter between 635.1 mm and 685.5 mm (inclusive).	284 300 × <i>n</i> *	1.200	0.750	Table 4.4
PL137	High pressure steel pipe with a diameter between 635.1 mm and 685.5 mm (inclusive).	300 700 × <i>n</i> *	1.200	0.750	Table 4.4
PL138	Low pressure steel pipe with a diameter between 685.6 mm and 736.5 mm (inclusive).	300 400 × <i>n</i> *	1.200	0.750	Table 4.4
PL139	High pressure steel pipe with a diameter between 685.6 mm and 736.5 mm (inclusive).	333 000 × <i>n</i> *	1.200	0.750	Table 4.4
PL140	Low pressure steel pipe with a diameter between 736.6 mm and 787.5 mm (inclusive).	337 500 × <i>n</i> *	1.200	0.750	Table 4.4
PL141	High pressure steel pipe with a diameter between 736.6 mm and 787.5 mm (inclusive).	374 800 × <i>n</i> *	1.200	0.750	Table 4.4
PL142	Low pressure steel pipe with a diameter between 787.6 mm and 838.5 mm (inclusive).	373 100 × <i>n</i> *	1.200	0.750	Table 4.4
PL143	High pressure steel pipe with a diameter between 787.6 mm and 838.5 mm (inclusive).	396 700 × <i>n</i> *	1.200	0.750	Table 4.4
PL144	Low pressure steel pipe with a diameter between 838.6 mm and 889.0 mm (inclusive).	390 400 × <i>n</i> *	1.200	0.750	Table 4.4
PL145	High pressure steel pipe with a diameter between 838.6 mm and 889.0 mm (inclusive).	433 800 × <i>n</i> *	1.200	0.750	Table 4.4
PL146	Low pressure steel pipe with a diameter between 889.1 mm and 990.5 mm (inclusive).	432 700 × <i>n</i> *	1.200	0.750	Table 4.4
PL147	High pressure steel pipe with a diameter between 889.1 mm and 990.5 mm (inclusive).	480 300 × <i>n</i> *	1.200	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL148	Low pressure steel pipe with a diameter between 990.6 mm and 1143.0 mm (inclusive).	517 900 × <i>n</i> *	1.200	0.750	Table 4.4
PL149	High pressure steel pipe with a diameter between 990.6 mm and 1143.0 mm (inclusive).	570 600 × <i>n</i> *	1.200	0.750	Table 4.4
PL150	Low pressure steel pipe with a diameter between 1143.1 mm and 1320.5 mm (inclusive).	653 800 × <i>n</i> *	1.200	0.750	Table 4.4
PL151	High pressure steel pipe with a diameter between 1143.1 mm and 1320.5 mm (inclusive).	741 300 × <i>n</i> *	1.200	0.750	Table 4.4
PL152	Low pressure steel pipe with a diameter between 1320.6 mm and 1523.5 mm (inclusive).	891 900 × <i>n</i> *	1.200	0.750	Table 4.4
PL153	High pressure steel pipe with a diameter between 1320.6 mm and 1523.5 mm (inclusive).	1 005 100 × <i>n</i> *	1.200	0.750	Table 4.4
PL154	Low pressure steel pipe with a diameter greater than 1523.5 mm.	891 900 × <i>n</i> *	1.200	0.750	Table 4.4
PL155	High pressure steel pipe with a diameter greater than 1523.5 mm.	1 005 100 × <i>n</i> *	1.200	0.750	Table 4.4
PL200	Polyethylene pipe with a diameter less than 24.1 mm.	7 700 × <i>n</i> *	1.200	0.750	Table 4.4
PL201	Polyethylene pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	8 200 × <i>n</i> *	1.200	0.750	Table 4.4
PL202	Polyethylene pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	8 600 × <i>n</i> *	1.200	0.750	Table 4.4
PL203	Polyethylene pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	9 300 × <i>n</i> *	1.200	0.750	Table 4.4
PL204	Polyethylene pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	9 300 × <i>n</i> *	1.200	0.750	Table 4.4
PL205	Polyethylene pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	10 200 × <i>n</i> *	1.200	0.750	Table 4.4
PL206	Polyethylene pipe with a diameter between 74.7 mm and 101.6 mm (inclusive)	13 200 × <i>n</i> *	1.200	0.750	Table 4.4
PL207	Polyethylene pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	18 500 × <i>n</i> *	1.200	0.750	Table 4.4
PL208	Polyethylene pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	26 000 × <i>n</i> *	1.200	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL209	Polyethylene pipe with a diameter between 193.8 mm to 246.1 mm (inclusive).	$46\,600 \times n^*$	1.200	0.750	Table 4.4
PL210	Polyethylene pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$61\,900 \times n^*$	1.200	0.750	Table 4.4
PL211	Polyethylene pipe with a diameter between 298.6 mm to 339.8 mm (inclusive).	$77\,000 \times n^*$	1.200	0.750	Table 4.4
PL212	Polyethylene pipe with a diameter between 339.9 mm and 363.1 mm (inclusive).	$81\,870 \times n^*$	1.200	0.750	Table 4.4
PL213	Polyethylene pipe with a diameter between 363.2 mm and 434.6 mm (inclusive).	$93\,850 \times n^*$	1.200	0.750	Table 4.4
PL214	Polyethylene pipe with a diameter between 434.7 mm and 558.8 mm (inclusive).	$299\,460 \times n^*$	1.200	0.750	Table 4.4
PL215	Polyethylene pipe with a diameter between 558.9 mm and 765.0 mm (inclusive).	$520\,450 \times n^*$	1.200	0.750	Table 4.4
PL216	Polyethylene pipe with diameter between 765.1 mm and 933.4 mm (inclusive).	$632\,740 \times n^*$	1.200	0.750	Table 4.4
PL217	Polyethylene pipe with a diameter greater than 933.4 mm.	$751\,510 \times n^*$	1.200	0.750	Table 4.4
PL300	Polyvinyl pipe with a diameter less than 24.1 mm.	$7\,700 \times n^*$	1.200	0.750	Table 4.4
PL301	Polyvinyl pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$8\,200 \times n^*$	1.200	0.750	Table 4.4
PL302	Polyvinyl pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$8\,600 \times n^*$	1.200	0.750	Table 4.4
PL303	Polyvinyl pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$9\,300 \times n^*$	1.200	0.750	Table 4.4
PL304	Polyvinyl pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$9\,300 \times n^*$	1.200	0.750	Table 4.4
PL305	Polyvinyl pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$10\,200 \times n^*$	1.200	0.750	Table 4.4
PL306	Polyvinyl pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$13\,200 \times n^*$	1.200	0.750	Table 4.4
PL307	Polyvinyl pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$18\,500 \times n^*$	1.200	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL308	Polyvinyl pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$26\,000 \times n^*$	1.200	0.750	Table 4.4
PL309	Polyvinyl pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$46\,600 \times n^*$	1.200	0.750	Table 4.4
PL310	Polyvinyl pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$61\,900 \times n^*$	1.200	0.750	Table 4.4
PL311	Polyvinyl pipe with a diameter between 298.6 mm and 339.8 mm (inclusive).	$77\,000 \times n^*$	1.200	0.750	Table 4.4
PL312	Polyvinyl pipe with a diameter between 339.9 mm and 363.1 mm (inclusive).	$81\,870 \times n^*$	1.200	0.750	Table 4.4
PL313	Polyvinyl pipe with a diameter between 363.2 mm and 434.6 mm (inclusive).	$93\,850 \times n^*$	1.200	0.750	Table 4.4
PL314	Polyvinyl pipe with a diameter between 434.7 mm and 558.8 mm.	$299\,460 \times n^*$	1.200	0.750	Table 4.4
PL315	Polyvinyl pipe with a diameter between 558.9 mm and 765.0 mm (inclusive).	$520\,450 \times n^*$	1.200	0.750	Table 4.4
PL316	Polyvinyl pipe with a diameter between 765.1 mm and 933.4 mm (inclusive).	$632\,740 \times n^*$	1.200	0.750	Table 4.4
PL317	Polyvinyl pipe with a diameter greater than 933.4 mm.	$751\,510 \times n^*$	1.200	0.750	Table 4.4
PL400	Aluminum pipe with a diameter less than 45.4 mm.	$14\,600 \times n^*$	1.200	0.750	Table 4.4
PL401	Aluminum pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$14\,600 \times n^*$	1.200	0.750	Table 4.4
PL402	Aluminum pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$18\,000 \times n^*$	1.200	0.750	Table 4.4
PL403	Aluminum pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$24\,400 \times n^*$	1.200	0.750	Table 4.4
PL404	Aluminum pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$35\,400 \times n^*$	1.200	0.750	Table 4.4
PL405	Aluminium pipe with a diameter greater than 141.3 mm.	$46\,470 \times n^*$	1.200	0.750	Table 4.4
PL500	Fibreglass pipe with a diameter less than 24.1 mm.	$7\,700 \times n^*$	1.200	0.750	Table 4.4

TABLE 4.3 CONT.

ACC	ACC Description	Schedule			
		A*	B	C	D
PL501	Fibreglass pipe with a diameter between 24.1 mm and 30.1 mm (inclusive).	$8\,200 \times n^*$	1.200	0.750	Table 4.4
PL502	Fibreglass pipe with a diameter between 30.2 mm and 37.8 mm (inclusive).	$8\,600 \times n^*$	1.200	0.750	Table 4.4
PL503	Fibreglass pipe with a diameter between 37.9 mm and 45.3 mm (inclusive).	$9\,300 \times n^*$	1.200	0.750	Table 4.4
PL504	Fibreglass pipe with a diameter between 45.4 mm and 54.3 mm (inclusive).	$9\,300 \times n^*$	1.200	0.750	Table 4.4
PL505	Fibreglass pipe with a diameter between 54.4 mm and 74.6 mm (inclusive).	$10\,200 \times n^*$	1.200	0.750	Table 4.4
PL506	Fibreglass pipe with a diameter between 74.7 mm and 101.6 mm (inclusive).	$13\,200 \times n^*$	1.200	0.750	Table 4.4
PL507	Fibreglass pipe with a diameter between 101.7 mm and 141.3 mm (inclusive).	$18\,500 \times n^*$	1.200	0.750	Table 4.4
PL508	Fibreglass pipe with a diameter between 141.4 mm and 193.7 mm (inclusive).	$26\,000 \times n^*$	1.200	0.750	Table 4.4
PL509	Fibreglass pipe with a diameter between 193.8 mm and 246.1 mm (inclusive).	$46\,600 \times n^*$	1.200	0.750	Table 4.4
PL510	Fibreglass pipe with a diameter between 246.2 mm and 298.5 mm (inclusive).	$61\,900 \times n^*$	1.200	0.750	Table 4.4
PL511	Fibreglass pipe with a diameter between 298.6 mm and 558.9 mm (inclusive).	$77\,000 \times n^*$	1.200	0.750	Table 4.4
PL512	Fibreglass pipe with a diameter between 559.0 mm and 863.9 mm (inclusive).	$194\,610 \times n^*$	1.200	0.750	Table 4.4
PL513	Fibreglass pipe with a diameter greater than 863.9 mm.	$374\,250 \times n^*$	1.200	0.750	Table 4.4
GDS10	8.5 cubic metres per hour or less. Service line from tap to meter.	$176.00 \times n^*$	1.200	0.750	1.000
GDS20	8.5 cubic metres per hour or greater. Service line from tap to meter.	$182.00 \times n^*$	1.200	0.750	1.000
GDS30	8.5 cubic metres per hour or less. Meter set including meter with regulator.	$181.00 \times n^*$	1.200	0.750	1.000
GDS40	8.5 cubic metres per hour or greater. Meter set including meter with regulator.	$1\,413.00 \times n^*$	1.200	0.750	1.000

TABLE 4.4 SCHEDULE D FACTORS FOR LINEAR PROPERTY DESCRIBED IN 4.002(A)

Depreciation factors in this table are not cumulative. If more than one depreciation factor from this table is applicable, the assessor shall only apply the lowest factor. In other words, the assessor will apply the factor that allows the greatest amount of depreciation.

Code	Description	Schedule D Factor
W	Pipeline that meets <i>all</i> of the following criteria: (1) The pipeline has a pipe status of operational as contained in the records of the AEUB; (2) The pipeline has a "from" facility code of WE as contained in the records of the AEUB; and (3) The pipeline is located in the same LSD, section, township, range and meridian as a well surface hole whose total production is equal to zero (0) as contained in the records of the AEUB for the twelve months prior to October 31 of the assessment year.	0.100
D	Pipeline that has a discontinued status as contained in the records of the AEUB.	0.100
CFBS	Pipeline with an operational status and a diameter greater than 246.2 mm as contained in the records of the AEUB that is within the boundaries of Canadian Forces Base Suffield as found on Plan 9411999, Block A only.	0.950

TABLE 4.5 DETERMINING WELL STATUS DESCRIPTIONS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C)

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

Column 2: provides the well status description where the sum of oil and condensate production in the 12 months prior to October 31 of the assessment year is greater than 0.

Column 3: provides the 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 prior to October 31 of the assessment year is greater than 0.

Column 4: provides the well status description where the sum of oil and condensate production and gas production in the 12 months prior to October 31 of the assessment year is equal to 0

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
01090000	Crude Oil Flowing	Gas	Crude Oil Flowing
01100000	Crude Oil Flowing	Gas	Crude Oil Flowing
01001000	Crude Oil Flowing	Gas	Crude Oil Flowing
01060000	Crude Oil Flowing	Gas	Crude Oil Flowing
01110000	Crude Oil Pumping	Gas	Crude Oil Pumping
01011000	Crude Oil Flowing	Gas	Crude Oil Flowing
01010000	Crude Oil Flowing	Gas	Crude Oil Flowing
01120000	Crude Oil Pumping	Gas	Crude Oil Pumping
02090000	Crude Oil Flowing	Gas	Gas
02100000	Crude Oil Flowing	Gas	Gas
02110000	Crude Oil Flowing	Gas	Gas

TABLE 4.5 CONT.

Column 1 Well Status	Column 2 Well status description	Column 3 Well status description	Column 4 Well status description
02010000	Crude Oil Flowing	Gas	Gas
02130000	Crude Oil Flowing	Gas	Gas
17100000	Crude Bitumen	Gas	Crude Bitumen
17001000	Crude Bitumen	Gas	Crude Bitumen
17060000	Crude Bitumen	Gas	Crude Bitumen
17110000	Crude Bitumen	Gas	Crude Bitumen
17011000	Crude Bitumen	Gas	Crude Bitumen
17010000	Crude Bitumen	Gas	Crude Bitumen
06091100	Crude Oil Flowing	Gas	Water
06001100	Crude Oil Flowing	Gas	Water
06011100	Crude Oil Flowing	Gas	Water
00070000	Crude Oil Flowing	Gas	Drilled and Cased
00000005	Crude Oil Flowing	Gas	Gas
06090400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06090300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
20000400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08000900	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
09000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
10000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
13000300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02000200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
16000200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06060300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06010400	Crude Oil Flowing	Gas	Injection/Disposal/Storage
08010900	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
06010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
09010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
10010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
11010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
13010300	Crude Oil Flowing	Gas	Injection/Disposal/Storage
02010200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
16010200	Crude Oil Flowing	Gas	Injection/Disposal/Storage
00090000	Crude Oil Flowing	Gas	Drilled & Cased
07000000	Crude Oil Flowing	Gas	Water
00000006	Crude Oil Flowing	Gas	Drilled & Cased
00001200	Crude Bitumen	Gas	Injection/Disposal/Storage
07010000	Crude Oil Flowing	Gas	Water
00011200	Crude Bitumen	Gas	Injection/Disposal/Storage
00000500	Crude Oil Flowing	Gas	Drilled & Cased

TABLE 4.6 DETERMINING THE WELL STATUS DESCRIPTION FOR LINEAR PROPERTY DESCRIBED IN 4.002(c) WHERE THE WELL STATUS IS ASSOCIATED WITH POOL CODE 0158

Well status description	Well status description for Pool Code 0158
Gas	Pool Code 0158
Drilled and Cased	Pool Code 0158- Drilled & Cased

TABLE 4.7 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(c) WHERE THERE IS EXACTLY ONE WELL STATUS

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

TABLE 4.8 DETERMINING THE ACC FOR LINEAR PROPERTY DESCRIBED IN 4.002(c) WHERE THERE IS MORE THAN ONE WELL STATUS DESCRIPTION

Well Status description	ACC
Crude Bitumen	WL50
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 4.9 CALCULATION PROCESS FOR LINEAR PROPERTY DESCRIBED IN 4.002(C)

The process for determining n^* in Table 4.9 is described in subsection 4.009.

For ACCs WL10, WL20, WL30, WL40, WL50, WL80, WL90, WL100, WL110, WL120, if $(n^* - 304)$ is less than zero (0) then $(n^* - 304)$ equals zero (0).

ACC	ACC Description	Schedule			
		A	B	C	D
WL10	Crude oil flow well where the license has one unique well identifier	$41937 + (n^* - 304) \times 74.80$	1.200	0.750	Table 4.10
WL20	Crude oil pump well where the license has one unique well identifier	$61567 + (n^* - 304) \times 87.30$	1.200	0.750	Table 4.10
WL30	Gas well where the license has one unique well identifier	$32847 + (n^* - 304) \times 81.90$	1.200	0.750	Table 4.10
WL40	Injection/Disposal/Storage where the license has one unique well identifier	$40267 + (n^* - 304) \times 91.90$	1.200	0.750	Table 4.12
WL50	Crude bitumen	$79047 + (n^* - 304) \times 127.10$	1.200	0.750	Table 4.10
WL70	Water Source / Supply	13947	1.200	0.750	Table 4.13
WL80	Crude Oil Flow where the license has more than one unique well identifier	$52047 + (n^* - 304) \times 82.00$	1.200	0.750	Table 4.10
WL90	Crude Oil Pump where the license has more than one unique well identifier	$73167 + (n^* - 304) \times 121.20$	1.200	0.750	Table 4.10
WL100	Gas where the license has more than one unique well identifier	$45927 + (n^* - 304) \times 83.20$	1.200	0.750	Table 4.10
WL110	Injection/Disposal/ where the license has more than one unique well identifier	$59877 + (n^* - 304) \times 128.60$	1.200	0.750	Table 4.12
WL120	Drilled and Cased	$3307 + (n^* \times 81.90)$	1.200	0.750	0.100
WL230	Pool Code 0158 where the license has one unique well identifier	$4327 + (n^* \times 59.50)$	1.200	0.750	Table 4.11
WL240	Pool Code 0158 where the license has more than one unique well identifier	$4327 + (n^* \times 59.50)$	1.200	0.750	Table 4.11
WL250	Pool Code 0158-Drilled and Cased	$2627 + (n^* \times 59.50)$	1.200	0.750	0.100

TABLE 4.10 SCHEDULE D FACTORS FOR ACCS WL10, WL20, WL30, WL50, 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

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

TABLE 4.12 SCHEDULE D FACTORS FOR ACCS WL40 AND WL110

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

TABLE 4.13 SCHEDULE D FACTORS FOR ACC WL70

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	Less than 0	0.100

