



TRANSALTA APPEAL UPDATE

COMMITTEE OF A WHOLE OCTOBER 16, 2018

LINEAR PROPERTY ASSESSMENT COMPLAINTS

- Linear: electric power generation properties
- Potential Tax Dollars at Risk \$5,000,000
- Merit Hearing was conducted on October 2, 2018 with Municipal Government Board (MGB).
 - Normal timeline for ruling is 30 days (November 2, 2018)
- Main argument in the merit hearing:
 - MGB does not have the authority to hear an argument on legislation
- Board indicated that if this does move forward hearings are being scheduled for November 2019 as of October 2, 2018.
- This process could potentially go on into early 2020 and if we were not successful this could result in as much as \$15 million being paid back.
- This could end up in Court of Queens bench before being resolved.

DESIGNATED INDUSTRIAL ASSESSMENT COMPLAINT

- Designated Industrial Properties fall under the Alberta Energy Regulator
 - Machinery, equipment, dragline, & buildings
- Potential Tax Dollars at Risk \$3,000,000
- Parkland is currently meeting with Province to build case documents as well as building a witness list.
- Main argument is around depreciation.
- Disclosure timelines:
 - Complainant (TransAlta): October 15, 2018
 - Respondent (Provincial Assessor): December 14, 2018
 - Rebuttal Disclosure: January 25, 2019
 - Merit Hearing: February 19, 2019 and March 8, 2019
 - Final Argument: March 12, 2019