

**TAXES TO BE CANCELLED**

**ROLL NUMBER: 50000002**

**NAME: TELUS COMMUNICATION INC.**

**AMOUNT TO BE CANCELLED: \$13,979.09**

This is a linear assessment roll. The assessment is for communication equipment.

The above amount is made up of 2009 tax levy in the amount of \$13,979.09 I have not penalized this account since they had sent a letter in February of 2010 which I phoned them about when they first advised me that they would not be paying the taxes. They then sent a letter in September of 2010 stating that they had spoke to Municipal Affairs and under section 335(1) (The tax notices must be sent before the end of the year in which the taxes are imposed) since they received the tax notice in January of 2010 even though the tax notice was dated December 30, 2009 they did not have to pay it.

We continued to include it on the tax notice each year in hopes that it would get paid, however, they have not paid it so it should get cancelled.



September 3rd, 2010

TELUS  
Finance  
Box 1552  
Edmonton, Alberta  
Canada T6J 2N7  
telus.com

County of St Paul  
Attn: Ms Linda Meger  
Taxation & Assessment Technician  
5015 49 Ave  
St Paul AB  
T0A 3A4  
Sent by Fax (780) 645-3104

**RE: Tax Roll 50000002 – Assessee 24279 telecommunications linear property**

The following is further to my letter dated February 12<sup>th</sup>, 2010. On June 30<sup>th</sup>, 2010, we received an official receipt indicating an outstanding balance of \$13,979.09. As noted previously, in early February, we received an amended 2009 tax notice for Assessee Code 24279 advising that due to the amended assessment \$13,979.09 was owing to the County of St Paul. We are aware of the amended assessment which was of relevance for the 2009 tax year, however, according to our understanding, the County must invoice for any taxes within the applicable calendar year pursuant to subsection 335(1) of the Municipal Government Act. Notwithstanding that the date on the amended tax notice reads "Dec 30, 2009", your letter is dated January 28<sup>th</sup>, 2010, the postmark on the County's envelope is January 28<sup>th</sup>, 2010 and this envelope was received in our office on February 1<sup>st</sup>, 2010. Based on the foregoing, it is our view that the 2009 amended tax notice was not prepared in 2009 and that, as such, TELUS is not required to make the requested payment and please remove this outstanding balance from our account.

We have confirmed with Municipal Affairs that section 335(1) does apply. Should you have any questions please contact Janelle Kochan at Alberta Municipal Affairs (780) 422-8875. Please call me at (780) 493-3613 should you wish to discuss this matter.

Yours truly,

A handwritten signature in dark ink, appearing to read 'M.L. Cosentino-Fast'.

M.L. Cosentino-Fast, C.M.A.  
Director Commodity and Property Taxation

Copy: Janelle Kochan, Alberta Municipal Affairs



February 12th, 2010

TELUS  
Finance  
BOX 1552  
Edmonton, Alberta  
Canada T6J 2N7  
telus.com

County of St Paul  
Attn: Ms Linda Meger  
Taxation & Assessment Technician  
5015 49 Ave  
St Paul AB  
T0A 3A4  
Sent by Fax (780) 645-3104

**RE: Tax Roll 50000002 – Assessee 24279 telecommunications linear property**

We have recently received an amended 2009 tax notice for Assessee Code 24279 (attachment 1) advising that due to the amended assessment \$13,979.09 is owing to the County of St Paul. We are aware of the amended assessment which was of relevance for the 2009 tax year, however, according to our understanding, the County must invoice for any taxes within the applicable calendar year pursuant to subsection 335(1) of the Municipal Government Act. Notwithstanding that the date on the amended tax notice reads "Dec 30, 2009", your letter is dated January 28<sup>th</sup>, 2010, the postmark on the County's envelope is January 28<sup>th</sup>, 2010 and this envelope was received in our office on February 1<sup>st</sup>, 2010. Based on the foregoing, it is our view that the 2009 amended tax notice was not prepared in 2009 and that, as such, TELUS is not required to make the requested payment. Please do advise us if our understanding is in error.

Please address any questions in respect of the above to me at (780) 493-3613.

Yours truly,

A handwritten signature in cursive script, appearing to read 'M.L. Cosentino-Fast'.

M.L. Cosentino-Fast, C.M.A.  
Manager, Property Taxation

Attachment 1

PROPERTY ASSESSMENT AND TAX NOTICE

780 645 3104 P 3/4  
 Tax Year 2009  
 Attachment 1



--- Please retain this portion for your records ---

Legal Description					Urban					Roll Number
QTR	SEC	TWP	RNG	MER	LOT	BLOCK	PLAN	AREA	.000	50000002
										Square Metres

Notice Date: DEC 30, 2009  
 If you wish to file a complaint with the Assessment Review Board, see the reverse side of this notice for further details. \*Not applicable to linear.  
 Final Complaint filing date:

led to: TELUS COMMUNICATIONS INC. TAXATION DEPARTMENT  
 ATTN: MARIA COSENTINO-FAST  
 BOX 1552  
 EDMONTON AB T5J 2N7

A M O U N T D U E	
before June 30th:	\$ 13,979.09
before Sept 30th:	\$
before October 31st:	\$
before November 30th:	\$
before December 1st:	\$

Copy of this notice has been sent to the following:  
 Tax and Payment information:  
 Back Withdrawal or New Payment  
 Mailed:

ASSESSMENT DETAILS

Assessment Class	Current Year				School Support	
	Land	Improvement	Other	Total	Public	Separate
Residential	RECEIVED		1,481.040	1,481.040	130.00	
				Assessment Total:	1,481.040	
				Taxable Total:	1,481.040	

TAX ACCOUNTS TAXATION

Category	Current Year		Lvy	Description	Local Improvement		Amount
	Assessment	Mill Rate			Expiry	Amount	
Municipal	1,481,040	15.1463	\$ 22,432.28	Bylaw	Expiry	\$	
Alta Sch Foundation	1,481,040	3.9984	5,921.79	Previous Year Levy			22,017.62
Non Coll Allow	1,481,040	.0521	77.16				
ste Management	1,481,040	.7500	1,110.78				
ulnence	1,481,040	.0556	82.25				
, St. Paul Found	1,481,040	.2419	358.26				
			\$ 29,982.62				

Additional Information

Comments:	Total Property Tax:	\$ 29,982.62
	Local Improvement:	
	Total Current Tax:	\$ 29,982.62
	Credits or Averages:	16,003.53
	Outstanding Balance:	\$ 13,979.09



--- Please return this portion with your payment ---

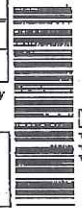
Tax Year	Owner #	Roll Number	Legal Description	Urban
2009	11157	50000002		

use make cheques payable to:  
 unity of St. Paul

Amount Due on or before:				
June 30	Sept 30	Oct 31	Nov 30	Dec 1 *
\$ 13,979.09	\$	\$	\$	\$

TELUS COMMUNICATIONS INC. TAXATION DEPARTMENT  
 ATTN: MARIA COSENTINO-FAST  
 BOX 1552  
 EDMONTON AB T5J 2N7

Amount Paid



AMENDED TAX NOTICE



# County of St. Paul No. 19

January 28, 2010

Telus Communications Inc  
Taxation Department  
Attn: Maria Consentino-Fast  
Box 1552  
Edmonton, Alberta T5J 2N7

Dear Maria:

Re: Amended Linear Assessment for the Tax Year 2009

Please find enclosed your amended Property Assessment and Tax Notice for the revised linear assessment for the 2009 tax year.

The taxes in the amount of \$13,979.09 will not have any penalties added to them till March 1, 2010.

If further clarification is required, please do not hesitate to contact me at (780) 645-3301 Ext. 212.

Yours truly,

Linda Meger  
Taxation and Assessment Technician

LM/ck

Encl.

RECEIVED

FEB 01 2010

TELUS TAXATION