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CANADA



BRITISH COLUMBIA  
UTILITIES COMMISSION

ORDER  
NUMBER G-93-96

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IN THE MATTER OF  
the Utilities Commission Act, S.B.C. 1980, c. 60, as amended  
and

An Application by Pacific Northern Gas Ltd. and Pacific Northern Gas (N.E.) Ltd.  
for Approval to use a Deferral Account for 1996 Property Taxes

**BEFORE:** M.K. Jaccard, Chairperson; and )  
L.R. Barr, Deputy Chairperson ) October 3, 1996

**O R D E R**

**WHEREAS:**

- A. On September 26, 1996 Pacific Northern Gas Ltd. ("PNG-West") and Pacific Northern Gas (N.E.) Ltd. ("PNG(N.E.)") applied to the Commission for approval to use deferral accounts to record the difference between the actual 1996 property taxes incurred and the 1996 estimated property taxes forecasted in the 1996 Revenue Requirements Application; and
- B. The amounts to be deferred will be \$123,292 for PNG-West, a \$50,325 credit for Dawson Creek and a \$14,068 credit for Tumbler Ridge. PNG requests that the deferral accounts be fully amortized in 1997; and
- C. The Commission has considered the application and finds that approval of deferral accounts for property taxes is necessary and in the public interest.

**NOW THEREFORE** the Commission orders as follows:

- 1. The Commission approves for PNG and PNG(N.E.) the use of deferral accounts to record the difference between the actual property taxes for 1996 and the estimated amounts used for 1996 revenue requirement purposes that were contained in the PNG and PNG(N.E.) 1996 Revenue Requirements Decision.
- 2. These deferral accounts are approved to be fully amortized in 1997.

**DATED** at the City of Vancouver, in the Province of British Columbia, this 10th day of October, 1996.

BY ORDER

*Original signed by:*

Dr. Mark K. Jaccard  
Chairperson