

Bill No. 48 of 1945.

A BILL TO AMEND THE ASSESSMENT ACT.

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NOTE.

Section 1 of this Bill amends various paragraphs of the interpretation section of the Act. Paragraph (a) of the section is intended to clarify the definition of "conditional owner". The new definition is the same as is now being inserted in *The Improvement Districts Act* and other municipal Acts. Paragraphs (b), (c), (d) and (e) of section 1 of the Bill strike out the reference to minerals in the definitions as they will not, under the amendments, be assessed any longer by municipalities but only under *The Mineral Taxation Act*.

Section 2 of the Bill strikes out a subsection which is now inappropriate in view of changes in *The School Taxation Act*.

Section 3 of the Bill includes minerals in the list of exempted property set out in section 5 of the Act.

The amendments contained in section 4 of the Bill are intended to clarify the section, and paragraph (d) strikes out a subsection which is inappropriate by reason of changes in *The School Taxation Act*.

Section 5 of the Bill amends section 7 of the Act, and paragraph (b) splits up the former subsection into subsections (2) and (2a), the former dealing with the certificate as to assessed value in a town or village to be furnished to a school division or school district and making it clear that the assessed value to go in the certificate is the value based on one hundred per cent of both land and improvements. The new subsection (2a) is the old subsection (2) (a) authorizing a town or village to exempt from assessment all or a portion of the value of the improvements.

Section 8 of the Bill amends subsection (6) of section 21 dealing with business by dividing the subsection into two parts, one dealing with the business tax for municipal purposes, and the new subsection (6a) dealing with the same tax for school purposes. The rate for school purposes cannot exceed the rate levied by a municipality on land for school purposes, that is upon land in a school division or school district which is also within the municipality. This section also amends subsections (13) and (14) of section 21 by giving the Alberta Assessment Commission jurisdiction on an appeal from assessment of business tax to consider as to whether a tax is unfair, the jurisdiction now being limited to cases of discrimination.

Section 9 of the Bill amends section 26 of the Act dealing with the assessment roll. The amendments made by paragraphs (a), (b) and (c) of section 9 of the Bill are merely striking out references to minerals which will no longer be appropriate. Paragraph (d) of the section strikes out paragraph (n) of section 26 which will be no longer applicable in view of the proposed amendments to *The School Taxation Act*. Towns will no longer be requisitioned by the school district with respect to the area of the district outside the town limits. Such requisitions will go to the municipal district or other municipality in which the lands are. Paragraph (o) is struck out because the provision is covered by subsection (2) of section 26. Certain provisions which effect changes in methods of taxation and the position of school districts come into force on January 1st, 1946, at which time certain amendments to *The School Taxation Act* will come into force.

W. S. GRAY,  
*Legislative Counsel.*

*(This note does not form any part of the Bill but is offered in explanation of its provisions.)*

# BILL

No. 48 of 1945.

An Act to amend The Assessment Act.

(Assented to \_\_\_\_\_, 1945.)

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

**1.** *The Assessment Act*, being chapter 157 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 2,—

(a) by striking out paragraph (d) thereof, and by substituting therefor the following:

“(d) ‘Conditional owner’ means any person being the purchaser, lessee, licensee or permittee from the Dominion of Canada or the Province, of land or other property if such land or property is not exempt from assessment or taxation by reason of the provisions of this Act;”;

(b) by striking out the words “minerals and” where the same occur in paragraph (j) thereof;

(c) by striking out paragraph (k) thereof;

(d) by striking out the word “mineral” where the same occurs in clause (iv) of paragraph (o) thereof;

(e) by striking out clause (v) of paragraph (o) thereof.

**2.** The said Act is further amended as to section 3 by striking out subsection (2) thereof.

**3.** The said Act is further amended as to section 5 by adding immediately after paragraph (l) thereof the following new paragraph:

“(l) all minerals;”.

**4.** The said Act is further amended as to section 6,—

(a) by striking out the words “the school district”, where they first occur in paragraph (a) of subsection (3) thereof, and by substituting therefor the words “a school district which collects its own taxes”;

(b) by striking out the words “the school district”, where they first occur in paragraph (b) of subsection (3) thereof, and by substituting therefor the words “a school district which collects its own taxes”;

(c) by striking out subsection (5) thereof.

**5.** The said Act is further amended as to section 7,—

- (a) by striking out the words “exclusive of the value of minerals” where the same occur in subsection (1) thereof;
- (b) by striking out subsection (2) thereof and by substituting therefor the following new subsections:

“(2) For the purposes of the certificate to be furnished by the secretary-treasurer of any town or village the area of which is included in a school division, or in a school district which is not in a school division, to the secretary of the divisional board or the secretary of the school district under the provisions of section 289 of *The School Act* or of section 28 of *The School Taxation Act*, as the case may be, the total assessed value shall be the total assessed value of the lands, buildings and improvements assessed pursuant to subsection (1).

“(2a) Notwithstanding the provisions of subsection (1), the council of the town or village may by by-law passed at a regular meeting of the council held before the first day of April in any year, provide that for the purposes of taxation under *The Town and Village Act*, the whole or a percentage of the fair actual value of the buildings and improvements on land shall be exempt from assessment and taxation, and in that case the buildings and improvements shall be valued at the fair actual value thereof and the amount of the valuation exempt from assessment and taxation shall be deducted from the amount of the assessment of the land with the buildings and improvements thereon.”

**6.** The said Act is further amended as to section 9 thereof by striking out the same.

**7.** The said Act is further amended as to section 17 by striking out the words “and every parcel of minerals” where the same occur in subsection (2) thereof.

**8.** The said Act is further amended as to section 21,—

- (a) by inserting immediately after the word “tax”, where the same occurs in the first line of subsection (6) thereof, the words “for municipal purposes”;
- (b) by striking out all the words after the word “land” where the same occurs in the fourth last line of subsection (6) thereof;
- (c) by adding immediately after subsection (6) thereof the following new subsection:

“(6a) The business tax for school purposes payable in respect of any trade, business or profession which is not assessed on a rental basis shall be calculated and levied annually on the assessed value thereof at such rate or rates as may be specified in

the by-law for the year in which the by-law is passed and in every year subsequent thereto at the rate or rates aforesaid or at such rate or rates as may be specified in any amending by-law, and in any particular case the rate shall not exceed the rate of the levy made for school purposes by the municipality upon land in any school division or portion thereof or in any school district not in a school division situate within the municipality."

- (d) by adding immediately after the word "thereof", where the same occurs in the seventh line of subsection (13) thereof, the words "or is unfair having regard to the provisions of subsection (5)";
- (e) by adding immediately after the word "be", where the same occurs at the end of the eighth line of subsection (13) thereof, the words "unfair or";
- (f) by adding immediately after the word "any", where the same occurs in the third line of subsection (14) thereof, the word "unfairness,".

**9.** The said Act is further amended as to section 26,—

- (a) by striking out the words "or minerals" where the same occur in paragraphs (a) and (b) of subsection (1) thereof;
- (b) by striking out paragraph (c) of subsection (1) thereof and by substituting therefor the following:  
“(c) the name of the conditional owner of every parcel of land or timber;”;
- (c) by striking out the word "minerals" where the same occurs in paragraphs (f) and (g) of subsection (1) thereof;
- (d) by striking out paragraphs (n) and (o) of subsection (1) thereof.

**10.** This Act shall come into force on the day upon which it is assented to, except section 2, paragraph (c) of section 4, paragraph (b) of section 5, and paragraph (d) of section 9, which shall come into force on the first day of January, 1946.

No. 48.

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FIRST SESSION  
**TENTH LEGISLATURE**  
9 GEORGE VI  
1945

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**BILL**

An Act to amend The Assessment Act.

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. GERHART.

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EDMONTON:  
A. Shnitka, King's Printer  
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