

Bill No. 92 of 1951.

A BILL TO AMEND THE ASSESSMENT ACT.

NOTE.

This Bill amends *The Assessment Act*, being chapter 157 of the Revised Statutes of Alberta, 1942.

The interpretation section is amended by adding definitions of the terms "school" and "school building".

Section 5 is amended by striking out clauses (a) to (dd) inclusive of subsection (1) and by substituting six new clauses. Section 5 deals with exemption from assessment and taxation. The new clauses (a), (b) and (c) set out the exemptions for school buildings. These clauses have been reworded slightly in the light of the new definitions of "school" and "school building" and they now define more precisely what buildings and other property are entitled to the exemption. The new clause (d) exempts land and personal property belonging to a municipality. The next two clauses exempt lands and buildings used for divine service or public worship and for cemeteries. These clauses are also similar to the present ones but they have been reworded for purposes of clarification. The amended clauses more clearly indicate what buildings are entitled to the exemption, including in the case of a cemetery buildings used for burial purposes

Section 7, subsection (1a), clause (b) is amended. At present, under this clause the secretary-treasurer of the municipality gives to the secretary-treasurer of the school division, a certificate of assessed value showing the total assessed value of all personal property. The effect of the amendment is that the certificate will show the total assessed value of all personal property other than stock-in-trade. A personal property assessment on stock-in-trade is frequently used in lieu of a business tax which is not covered by the certificate. Inequalities occur when some units in the division have the stock-in-trade assessment and others do not. The effect of the amendment is to delete the stock-in-trade assessment leaving only the personal property assessment of machinery, equipment, etc., which represents actual additional wealth in the community.

Section 7 is amended by striking out subsection (5) and substituting a new subsection. This subsection exempts industrial or business buildings until they are completed. It

is desirable to have a more definite cut-off date for determining the assessment than the date of completion of the building as this leads to uncertainty. The amended subsection provides that if the building is not in operation or occupied prior to the 1st day of July in any year it is exempt from assessment and taxation for that year. This means that incomplete buildings will be treated in the same way as the assessment of all buildings and improvements, namely, the assessment is to be made not later than July 1st.

Section 8, subsection (7) is amended. This subsection provides that the personal property tax is only payable to one municipality. Where the owner has paid the tax no other municipality may collect. The effect of the amendment is to entitle the municipality to the tax which assesses the property first.

Section 8, subsection (8) is struck out and a new subsection is substituted. The subsection provides that where personal property has been "assessed and taxed" it cannot be assessed again. The purpose of the amendment is to make it clear that the right to tax is determined by priority of assessment. The amended subsection provides that when personal property has been assessed once it cannot be assessed again. Subsection (10) is amended similarly by striking out the words "and taxed". This subsection is intended solely for the purpose of setting the time for assessment.

Subsection (11) of section 8 provides that where a business tax is levied against a business the personal property used in connection with the business cannot also be assessed and taxed. The effect of the amendment is to make it clear that this refers to a personal property tax by the same municipality and does not prevent another municipality from levying a personal property tax if the personal property comes within its jurisdiction.

Section 12 is amended by striking out subsections (1) and (3) and by substituting a new subsection (1). Subsection (1) deals with the assessment of buildings on land which is exempt. The amended subsection makes it clear that it refers only to assessable buildings. It also makes it clear that it is the building alone which is to be assessed.

Section 17 is amended by striking out subsection (2a) and by substituting three new subsections. *The Municipal District Act* already authorizes a municipal district to request the Director of Assessments to have an assessment made. The effect of these amendments is to clearly set out the procedure which is to be followed in such a case.

Section 18 is amended by striking out subsection (1) and substituting three new subsections. The time for making a request for an assessment to the Director of Assessments is extended from April 1st to May 1st. Experience has shown that this still gives sufficient time to permit the completion

of the assessment before July 1st. Provision is also made to enable the council to pass the resolution requesting the reassessment in the previous year.

Subsection (4) of section 18 is struck out and a new subsection is substituted. The present subsection requires all assessments to be completed not later than July 1st, which means that no assessments can be made for six months in each year. The amended subsection enables the assessor to make his assessments at any time.

Section 19, clause (a) is amended to make it clear that it is only the assessment of real property that is required to be completed prior to July 1st. Personal property may be assessed at any time not later than September 1st.

A new subsection (2) is added to section 19. It provides that when an assessment has been completed in the previous year or in the current year by an assessor designated by the Director of Assessments, the local assessor appointed by the council or by the Minister may complete the assessment by simply checking only those parcels which have changed after the making of the assessment.

Section 21, subsection (10) is amended. This subsection deals with the amendment of a business tax by-law. The addition made to this subsection provides for the case of amendment by a by-law passed pursuant to subsection (14) or by an order of the Alberta Assessment Commission.

A new subsection (13a) is added to section 21. At present the Assessment Commission can only deal with assessments which are unfair or discriminatory. In the case of a rental by-law the percentage rate of levy may also discriminate against a particular class of business. The new subsection gives the Commission authority to deal with levies as well as assessments.

Sections 24 and 25 are struck out and two new sections are substituted. The effect of these amendments is to provide that the return of assessments may be made by instalments as they are completed. Section 26 is similarly amended to provide for partial returns.

Section 27, subsection (1) is amended for the same reason to enable the secretary-treasurer to mail out assessment slips to those persons whose assessment has been made prior to the final completion of the assessment roll.

Section 29 is struck out and a new section is substituted. The section has been reworded for purposes of clarification. It makes it clear that if the council is going to authorize the correction of errors or omissions in the assessment roll it must act prior to the 15th of October. It specifically provides for the reassessment of property where the parcel was assessed but an assessable building was omitted, or where a building which was destroyed or removed has been wrong-

fully assessed with the land. The new section also makes it clear that it is the secretary-treasurer who makes the actual corrections on the roll.

This Bill comes into force upon assent.

KENNETH A. MCKENZIE,
Legislative Counsel.

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

BILL

No. 92 of 1951.

An Act to amend The Assessment Act.

(Assented to , 1951.)

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.

2. Section 2 is amended by adding immediately after clause (t) the following new clauses:

“(tt) ‘school’ means an elementary school, high school or vocational school constituted under the provisions of *The School Act, 1951*, or other Act of the Province respecting schools, operated as one unit under the supervision of one principal; “school”

“(ttt) ‘school building’ means any building used or intended to be used for school classrooms, and includes any other room in such a building used or maintained for school purposes, but excludes any portion of such a building used or maintained for residential or other private purpose;” “school building”

3. Section 5, subsection (1) is amended by striking out clauses (a) to (dd) inclusive and by substituting the following:

“(a) the school buildings and lands owned and occupied by a school district or school division solely for the purpose of a school,— School building exemptions,—

“(i) which, in the case of a town or village, shall not exceed four acres of land for each school, or where required and used for school purposes, such greater acreage as may be exempted by a by-law of the town or village; and in town or village

“(ii) which, in the case of any other municipality, shall not exceed eight acres of land for each school, or, where required and used for school purposes, such greater acreage as may be exempted by a by-law of the municipal district, or in the case of an improvement district, by an order of the Minister; in municipal and improvement districts

“(b) all dormitories, offices, garages, workshops, warehouses, and all buildings other than school buildings if used or intended to be used solely for the pur- buildings other than school buildings

	pose of a school, and the land necessary as a site for any such buildings which are owned and occupied by a school district or school division for the public use of the school district or school division;
personal property	“(c) all personal property held by and for the public use of a school district or school division;
municipal property	“(d) land and personal property belonging to any municipality when held for the public use of the municipality;
Exemption for religious body,—	“(dd) land held by or for the use of any religious body on which is situated a building chiefly used for divine service or public worship, together with the building but exclusive of any other building thereon,—
in town or village	“(i) in the case of a town or village to the extent of one-half acre or such greater acreage not in excess of four acres as may be exempted by by-law from assessment and taxation; and
in other municipalities	“(ii) in the case of any other municipality to the extent of three acres;
cemeteries	“(ddd) land in use as a public cemetery, to the extent of twenty-five acres, together with any building or structure thereon used for burial purposes but exclusive of any other building;”.
Section 7 amended	<p>4. Section 7 is amended,—</p> <p>(a) by adding immediately after the words “personal property”, where they occur in subsection (1a), clause (b), the words “, other than stock-in-trade”;</p> <p>(b) by striking out subsection (5) and by substituting the following:</p>
Industrial buildings	“(5) Notwithstanding the provisions of subsection (1), where buildings and improvements intended for industrial or business purposes are not completed or in operation or occupied prior to the first day of July in any year, the council of the municipal district, by by-law, shall exempt such buildings and improvements from assessment and taxation for that year.”.
Section 8 amended	<p>5. Section 8 is amended,—</p> <p>(a) by striking out the words “has paid a tax levied in any year by any municipality”, where they occur in subsection (7), and by substituting the words “has become liable to assessment and taxation and has been assessed in any year by a municipality or city”;</p> <p>(b) by striking out subsection (8) and by substituting the following:</p>
Personal property assessment by school district	“(8) Where personal property has become liable to assessment and taxation in any year by a collecting school district and has been assessed pursuant to section 6, such personal property shall not be

liable to assessment and taxation in that year by any other collecting school district or by any municipality for school purposes.”;

- (c) by striking out the words “and taxed” where they occur in subsection (10);
- (d) by adding at the end of subsection (11) the words “in the same municipality”.

6. Section 12 is amended,—

Section 12
amended

- (a) by striking out subsection (1) and by substituting the following:

“**12.** (1) Where an assessable building, structure or erection is situate on land which is exempt from assessment and taxation, the building, structure or erection shall be assessed to the owner thereof at its fair actual value as if the same were land.”;

Assessment
of structure
on exempt
land

- (b) by striking out subsection (3).

7. Section 17 is amended by striking out subsection (2a) and by substituting the following:

Section 17
amended

“(2a) Notwithstanding the provisions of subsection (2), the Minister, in the case of an improvement district, or the council in the case of a municipal district, may requisition the Director of Assessments to have a new assessment made in the improvement district or municipal district, as the case may be, pursuant to section 55 of this Act and sections 24 and 25 of *The Assessment Commission Act*.

Request for
assessment
by Director
of Assess-
ments in
municipal or
improve-
ment district

“(2b) When any such new assessment has been duly authorized pursuant to subsection (2a), the Director of Assessments may designate an assessor, and any assistants he deems necessary, to make the required assessment.

Director of
Assessments
may assess

“(2c) The assessor so designated shall assess the property specified in the authorizing order of the Minister and in accordance with the directions contained therein.”.

8. Section 18 is amended,—

Section 18
amended

- (a) by striking out subsection (1) and by substituting the following:

“**18.** (1) The council of a town or village, by resolution, may requisition the Director of Assessments to have a general assessment made of all land, buildings and improvements in the town or village.

Request for
assessment
by Director
of
Assessments
in town or
village

“(1a) The resolution shall be passed prior to the first day of May in any year if the assessment is required for taxation purposes in that year.

“(1b) The resolution may be passed at any time in the current year if the assessment is required for taxation purposes in the following year.”;

- (b) by striking out subsection (4) and by substituting the following:

Director of
Assessments
may assess

“(4) Upon receipt of a resolution requisitioning an assessment as provided in subsections (1) and (3), the Director of Assessments may designate an assessor, and any assistants he deems necessary, who shall assess every parcel of land, including buildings and improvements, liable to assessment and taxation in the town or village,—

“(i) not later than the first day of July in any year if the assessment is required for taxation purposes in that year;

“(ii) at any time in the current year or at any time not later than the first day of July in the following year if the assessment is required for taxation purposes in the following year.”.

Section 19
amended

9. Section 19 is amended,—

- (a) by renumbering the section as subsection (1);
- (b) by striking out the words “as well as all other property liable to assessment and taxation”, where they occur in subsection (1), clause (a);
- (c) by adding immediately after subsection (1) the following new subsection:

“(2) When an assessment has been completed in the previous year or in the current year by an assessor designated by the Director of Assessments and the said assessment is to be used for purposes of taxation in the current year, the assessor appointed by council, or in the case of an improvement district the assessor appointed by the Minister, shall, not later than the first day of July of that year, assess all parcels the values of which have changed since the completion of the assessment due to physical causes other than fair wear and tear on buildings and improvements.”.

Section 21
amended

10. Section 21 is amended,—

- (a) by adding at the end of subsection (10) the words “or by a by-law passed pursuant to subsection (14), or by an order of the Alberta Assessment Commission issued pursuant to subsection (13) or 13a”;
- (b) by adding immediately after subsection (13) the following new subsection:

Alteration
of levy on
appeal

“(13a) In any case where it is made to appear to the Assessment Commission on the hearing of any appeal that any levy made under the provisions of subsection (7) in respect of any trade, business or profession, or any class thereof, under a by-law is unfair or discriminatory, the Commission, by order, shall alter or vary any such levy which it deems to be unfair or discriminatory, and the levy so altered or varied shall be substituted for the original levy,

and the tax calculated thereon shall be the tax payable in respect of trades, businesses and professions affected thereby.”.

11. Sections 24 and 25 are struck out and the following are substituted: Sections 24 and 25 amended

“**24.** The assessor of each municipality, not later than the dates fixed by this Act for the completion of assessments, shall make returns or a return to the secretary-treasurer in the forms or form prescribed by the Minister of the assessments made by him pursuant to any of the provisions of this Act. Return of assessor

“**25.** Upon the completion of the return, or if more than one return has been made, upon the completion of each return, the assessor shall make and attach thereto a statutory declaration in the form prescribed for partial or for final returns, as the case may be.”. Statutory declaration to be attached to assessor's return

12. Section 26, subsection (1) is amended by striking out all that portion preceding clause (a) and by substituting the following: Section 26 amended

“**26.** (1) The secretary-treasurer shall prepare an assessment roll and upon receipt by him of any return made by the assessor pursuant to the provisions of this Act immediately shall enter upon the roll in so far as his then information permits,—”. Preparation of assessment roll

13. Section 27, subsection (1) is amended by striking out the words “When any assessment roll has been duly prepared, the secretary-treasurer shall forthwith mail to every person whose name appears on that roll an assessment slip” and by substituting the words “The secretary-treasurer shall mail to every person whose name appears on the assessment roll an assessment slip”. Section 27 amended

14. Section 29 is struck out and the following is substituted: Section 29 amended

“**29.** (1) At any time prior to the fifteenth day of October in any year, the Minister in the case of an improvement district and the council in the case of any other municipality, may authorize the correction of errors or omissions in the assessment roll. Correction of errors

“(2) In the case of any property, trade, business or profession which should have been assessed not later than the first day of July but was not assessed, the assessor may be directed,—

“(a) to assess such property, trade, business or profession forthwith as it should have been assessed under the provisions of section 18 or section 19 or sections 20 and 21, as the case may be; and

“(b) to include such new assessment in his return to the secretary-treasurer;

and the secretary-treasurer may be directed to place such assessments on the roll.

“(3) In the case of a person whose name should appear on the assessment roll but does not appear thereon, or in the case of other errors or omissions in the roll, the correction of which would not involve a change in the assessed value, the secretary-treasurer may be directed to correct any such errors or omissions in the roll.

“(4) All additions to and corrections of the assessment roll made under authority of this section shall be dated and initialled by the secretary-treasurer or the person designated by him.”.

Coming
into force

15. This Act shall come into force on the day upon which it is assented to.

No. 92.

FOURTH SESSION
ELEVENTH LEGISLATURE

15 GEORGE VI

1951

BILL

An Act to amend The Assessment
Act.

Received and read the

First time

Second time

Third time

HON. MR. GERHART.
