

Bill No. 39 of 1953

A BILL TO AMEND THE ALBERTA MUNICIPAL  
ASSESSMENT COMMISSION ACT

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NOTE

This Bill amends *The Alberta Municipal Assessment Commission Act*, being chapter 156 of the Revised Statutes of Alberta, 1942.

Section 2 is amended. Clause (b) is repealed as the Board defined by that clause, namely the Board of Public Utility Commissioners, is in this Act now replaced by the Assessment Commission and the clause is unnecessary. New clauses (e1), (e2), (g1) and (i) are added to define "equalized assessment"; to include a special area within the meaning of "improvement district"; and to include county within the meaning of "municipal district"; and to define "rateable land" as these expressions are used throughout the Act. "Municipality" is extended in meaning to include counties and special areas.

Section 4, clause (b) is amended. The effect of this amendment is that equalized assessments required to be established by this section will be for municipal districts and improvement districts only.

Section 4b is amended. The amendment has the effect of authorizing the Director of Assessments to complete an annual assessment as well as a general assessment where formerly he could only complete a general assessment in towns and villages. Subsection (2) is amended to provide that a quarter of the cost of such annual assessment will be absorbed by the Department of Municipal Affairs, while three-quarters of the cost is borne by the town or village as was and is the case with general assessments.

Section 5, subsection (3) is amended to allow solemn affirmations as well as oaths in accordance with subsection (1) of section 3 of *The Public Inquiries Act*.

Section 6, subsections (2), (4), (5) and (6) are amended. Subsection (2) is amended for the purpose of removing the requirement that the Director establish equalized assessments for towns and villages and further amended to clarify the meaning. Subsection (4) is amended to make the wording conform with the section as a whole. Subsection (5) is amended to require that appeals from assessments be made to the Assessment Commission rather than to the Board of Public Utility Commissioners. Subsection (6) is amended to refer to relevant legislation.

Section 7 is amended by altering subsection (1) and striking out subsections (2) and (3). As "rateable land" is now defined certain words are struck out of subsection

(1) as unnecessary. The requirement that there be equalized assessment with respect to towns and villages is removed by the repealing of subsections (2) and (3).

Section 12 is amended. As the Board of Public Utility Commissioners will no longer hear appeals from assessments the provisions of subsection (5) are superfluous and the subsection is struck out.

Section 13 is amended to permit affirmations or declarations in addition to oaths.

Section 17 is amended. Since all cities are now subject to the provisions of this Act the qualification in this subsection is misleading and superfluous and is removed. The effect of the amendment to subsection (2) is to require a fee for appeal from assessment to be paid only in the case of appeals from the court of revision of a city, and not, as formerly, upon an appeal from an assessment made under *The Mineral Taxation Act, 1947*.

Section 18 is amended. Subsections (1), (2) and (3) are amended and subsection (4) is repealed as it is no longer applicable. Subsection (1) is amended to have "Board" read "Commission"; the reference to a municipality is removed and the reference is corrected to refer to municipal districts and improvement districts, the areas in which equalized assessment provisions are applicable. Subsection (2) is amended to require that notification of the result of an appeal from assessment be sent to the Director as well as to the appellant and the Minister as previously required. This subsection is also amended to remove any ambiguity arising out of the use of the word "municipality". Subsection (3) is amended to remove the reference to the Board of Public Utility Commissioners.

A new section 20a is added. In certain cases the Commission may now order the quashing of an assessment and direct that a new assessment be made. Such action can now be taken under this Act rather than under subsection (6) of section 47 of *The Assessment Act*.

Section 22 is amended by striking out the reference to city, town or village, and also to the Board of Public Utility Commissioners since previous amendments have made these references incorrect in the context.

Section 23 is amended. As this section, like section 22, refers to equalized assessments, the reference to a "municipality" is not now correct and is changed to refer to municipal districts and improvement districts which are the municipalities affected by equalized assessment provisions. The reference to Board of Public Utility Commissioners is also changed to a reference to the Assessment Commission.

Section 28 is amended to permit the use of solemn affirmations and declarations.

Section 35 is repealed. As *The City Act* brings all cities under the provisions of this Act section 35 served no useful purpose and is repealed.

Section 38 is amended. The Commission may order a party to a proceeding before it to pay the costs of the other party incurred in the proceedings, but as worded the section was previously not clear and is amended to clarify its intent.

This Bill comes into force upon assent.

J. W. RYAN,  
*Acting Legislative Counsel.*

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

# BILL

No. 39 of 1953

An Act to amend The Alberta Municipal Assessment  
Commission Act

(Assented to \_\_\_\_\_, 1953)

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

**1.** *The Alberta Municipal Assessment Commission Act*,  
being chapter 156 of the Revised Statutes of Alberta, 1942,  
is hereby amended.

Section 2  
amended

**2.** Section 2 is amended

- (a) by striking out clause (b);
- (b) by adding immediately after clause (e) the follow-  
ing new clauses:

"equalized  
assessment"

"(e1) 'equalized assessment' means

"(i) assessment of the rateable lands within a  
municipality established on a common  
basis of valuation, and

"(ii) assessment of the total rateable land with-  
in a municipality established on a common  
basis of valuation with the total rateable  
land within other municipalities;

"improve-  
ment  
district"

"(e2) 'improvement district' includes a special  
area;"

- (c) by adding immediately after clause (g) the follow-  
ing new clause:

"municipal  
district"

"(g1) 'municipal district' includes a county;"

- (d) by striking out the words "and improvement dis-  
trict", where they occur in clause (h), and by sub-  
stituting the words "county, improvement district  
and special area";

- (e) by adding immediately after clause (h) the follow-  
ing new clause:

"rateable  
land"

"(i) 'rateable land'

"(i) in a city, town or a village, means land  
that is liable to assessment and taxation  
inclusive of the buildings and improve-  
ments thereon, and

"(ii) in any other municipality, means land that  
is liable to assessment and taxation ex-  
clusive of the buildings and improvements  
thereon."

**3.** Section 4, clause (b) is amended by striking out the words “for all municipalities” and by substituting the words “required pursuant to section 6”. Section 4  
amended

**4.** Section 4b is amended Section 4b  
amended

- (a) by adding immediately after the word “general”, where it occurs in subsection (1), the words “or annual”;
- (b) by striking out the word “general”, where it occurs in subsection (2).

**5.** Section 5, subsection (3) is amended by striking out the words “and to administer oaths” and by substituting the words “or on solemn affirmation and to administer oaths or solemn affirmations”. Section 5  
amended

**6.** Section 6 is amended Section 6  
amended

- (a) by striking out the words “as well as the returns made to him pursuant to section 7”, where they occur in subsection (2);
- (b) by adding immediately after the word “all”, where it occurs in subsection (2), the word “such”;
- (c) by striking out the word “municipality”, where it occurs in subsection (2), and by substituting the words “municipal district or improvement district”;
- (d) by striking out the word “municipality”, where it occurs in subsection (4), and by substituting the words “municipal district or improvement district”;
- (e) by striking out the word “Board”, where it occurs in subsection (5), and by substituting the word “Commission”;
- (f) by striking out the words “The assessed”, where they occur in subsection (6), and by substituting the words “Subject to section 22 of this Act and to clause (b) of subsection (1) of section 19 of *The Assessment Act*, the assessed”.

**7.** Section 7 is amended Section 7  
amended

- (a) by striking out the words “and of all buildings and improvements thereon”, where they occur in subsection (1);
- (b) by striking out subsections (2) and (3).

**8.** Section 12 is amended by striking out subsection (5). Section 12  
amended

**9.** Section 13 is amended by adding immediately after the word “oaths” the words “, solemn affirmations or declarations”. Section 13  
amended

**10.** Section 17 is amended Section 17  
amended

- (a) by striking out the words “any city, subject to the provisions of this Act, or of any”, where they occur in clause (a) of subsection (1), and by substituting the words “a city,”;

- (b) by striking out the words “other than from the court of revision of any town, village or municipal district, or from the person or persons from time to time designated by the Minister as the person or persons to deal with complaints in improvement districts”, where they occur in subsection (2), and by substituting the words “from the decision of a court of revision of a city”.

Section 18  
amended

**11.** Section 18 is amended

- (a) by striking out the word “Board”, wherever it occurs in subsections (1), (2) and (3), and by substituting the word “Commission”;
- (b) by striking out the word “municipality”, where it occurs in subsection (1), and by substituting the words “municipal district or improvement district”;
- (c) by striking out the words “any municipality”, where they occur in subsection (2), and by substituting the words “a municipal district”;
- (d) by striking out the words and figures “sections 6 and 7”, where they occur in subsection (2), and by substituting the word and figure “section 6”;
- (e) by adding immediately after the word “notify”, where it occurs in subsection (2), the words “the Director and”;
- (f) by striking out the words “the municipality”, where they occur in subsection (2), and by substituting the words “the municipal district”;
- (g) by striking out subsection (4).

New  
section 20a

**12.** The following new section is added immediately after section 20:

Order for  
new assess-  
ment

**“20a.** If, on the hearing of any appeal, the Commission is of the opinion that the assessment is so inadjustable or inequitable that substantial justice cannot be done by adjusting the assessment in such cases as are then on appeal, the Commission may order that the whole assessment be quashed and that a new assessment be made.”.

Section 22  
amended

**13.** Section 22 is amended

- (a) by striking out the words “city, town, village,”;
- (b) by striking out the word “Board” and by substituting the word “Commission”.

Section 23  
amended

**14.** Section 23 is amended

- (a) by striking out the word “municipality”, wherever it occurs and by substituting the words “municipal district or improvement district”;
- (b) by striking out the word “Board” and by substituting the word “Commission”.

- 15.** Section 28 is amended Section 28  
amended
- (a) by adding immediately after the word “oath” the words “or solemn affirmation”;
  - (b) by adding immediately after the word “affidavit” the words “or solemn affirmations or declarations”.

**16.** Section 35 is repealed. Section 35  
repealed

**17.** Section 38 is amended by striking out the words “first named” and by substituting the words “said other”. Section 38  
amended

**18.** This Act comes into force on the day upon which it is assented to. Coming  
into force

No. 39

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FIRST SESSION  
TWELFTH LEGISLATURE  
2 ELIZABETH II  
1953

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**BILL**

An Act to amend The Alberta  
Municipal Assessment  
Commission 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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