

Bill No. 100 of 1953

A BILL TO AMEND THE ASSESSMENT ACT

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NOTE

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

Section 2, clause (g) is amended by the addition of a new subclause (iii). The purpose of this amendment is to include in the definition of "farm land" that land which by reason of expropriation becomes in extent less than twenty acres and because of its smaller acreage would be outside the definition of "farm land".

Section 7 is amended. The effect of this amendment is to provide means whereby the Director of Assessments can equalize the distribution of municipal hospital requisitions where different index values for assessment have been used by the contributing municipalities. Previously, the Director could only equalize the distribution of the requisitions of school districts or divisions.

Section 8 is amended. Subsection (1) replaces the former subsection (1). By this amendment the order of the Minister providing a personal property assessment and tax in an improvement district is required to be issued not later than the 1st of May in the year in which the assessment is made and the tax levied. No time limit was placed upon the Minister's order by the previous subsection. Subsection (7) is reworded to conform to the wording of subsection (8).

Section 18, subsection (1) is amended to clarify its meaning.

Section 19, subsection (1) is amended. The effect of this amendment, together with the amendment to section 18, will permit the Director of Assessments to designate an assessor from his staff for the purpose of making an annual assessment in a town or village, upon being requested to do so by a resolution of the town or the village. Formerly, assessors of the Department were only empowered to make a general assessment of real property in such places.

A new section 19a is added. It provides that the assessor shall determine the value of subdivided lands and all buildings and improvements thereon that are exempt from assessment and taxation and such values, with clear indication that the subjects of the valuation are exempt from assessment and taxation, are to be included in his return to the secretary-treasurer.

Section 26, subsection (1) is amended by the addition of a new clause (n). This amendment is made necessary by the requirements of the new section 19a.

Section 27 is amended. Subsections (1), (2), and (4) are amended and a new subsection (5) is added to this section. Previously, subsection (1) required, among other things, that the secretary-treasurer mail an assessment slip to every person whose name appeared on the assessment roll. When the slip was mailed and the roll was initialled and the date entered thereon, the entry and initial became *prima facie* evidence that the slip had been mailed under subsection (2). Under that subsection also, absence of initials and entry became *prima facie* evidence that "the address of the person named on the roll is unknown". Section 26, subsection (1), clause (d) requires the secretary-treasurer to show on the assessment roll the name and post office address, if known, of the owner of assessed land. The amendments to this section provide that the secretary-treasurer send an assessment slip to every person whose name and post office address appears on the assessment roll. Absence of the entry of the date of such mailing and initials on the roll becomes *prima facie* evidence that the slip was not mailed; absence of a post office address on the roll now becomes *prima facie* evidence that such address is unknown.

The new subsection (5) makes provision for the person who received an assessment slip that contained an error, omission or misdescription which had the effect of causing that person to allow the time of appeal to the court of revision to elapse. By this section such a person would, upon discovering the error or omission, be entitled to call for a new assessment slip and the time in which he could appeal the assessment would date from the mailing of the last slip.

Section 29, subsection (2) is amended. As some assessments are required to be made before the 1st of September, this subsection now makes provision for such cases where previously it did not.

This Bill comes into force upon assent and the amendments to section 7 of the Act are retroactive to the 1st day of January, 1953.

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. 100 of 1953

An Act to amend The Assessment 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 Assessment Act*, being chapter 157 of the Revised Statutes of Alberta, 1942, is hereby amended.

**2.** Section 2, clause (g) is amended by adding immediately after subclause (ii) the following new subclause: Section 2  
amended

“(iii) any parcel of land used for farming purposes, the area of which has been reduced to less than twenty acres in extent by reason of expropriation proceedings.”.

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

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

“(1a) In every municipality which is included in whole or in part within a school district, school division or municipal hospital district, the secretary-treasurer of the municipality shall furnish to the secretary-treasurer of the school district, or the school division, or the municipal hospital district, a certificate as provided by *The School Act, 1952*, or *The Municipal Hospitals Act*, as the case may be, setting out,

“(a) in the case of a school district or school division,

“(i) the total assessed value of all land, buildings and improvements, and

“(ii) the total assessed value of all personal property, other than stock-in-trade,

“(b) in the case of a municipal hospital district, the total assessed value of all land, buildings and improvements

as shown on the assessment roll as at the thirty-first day of December of the preceding year and as in that part of the school district, school division or municipal hospital district, as the case may be, which is within the municipality.”;

- (b) by adding immediately after the word "division", wherever it occurs in subsection (2), the words "or municipal hospital district".

Section 8  
amended

**4. Section 8 is amended**

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

Assessment  
of personal  
property

"**8.** (1) The Minister, by order issued not later than the first day of May in any year, may provide that in that year personal property in any improvement district named in the order shall be liable to assessment and taxation, and every such order shall remain in force until amended or repealed, but no such order shall be amended or repealed except by an order issued before the first day of May in a year subsequent to the year in which the original order was issued.";

- (b) by striking out subsection (7) and by substituting the following:

"(7) Where personal property has become liable to assessment and taxation and has been assessed in any year by a municipality, the personal property shall not become liable to assessment and taxation in that year by any other municipality."

Section 18  
amended

**5. Section 18 is amended by adding at the end of subsection (1) the words "or an assessment required pursuant to clause (a) of subsection (1) of section 19".**

Section 19  
amended

**6. Section 19, subsection (1), clause (a) is amended by adding immediately after the word "Minister" the words "or designated by the Director of Assessments".**

New section  
19a

**7. The following new section is added immediately after section 19:**

Valuation of  
exempt  
lands, etc.

"**19a.** The assessor shall determine the value of all subdivided lands and of all buildings and improvements thereon that are exempt from assessment and taxation and shall include these valuations in his return to the secretary-treasurer, clearly indicating that such lands, or buildings and improvements are so exempt."

Section 26  
amended

**8. Section 26, subsection (1) is amended by adding immediately after clause (m) the following new clause:**

"(n) the name of the owner, a brief description of the land and the value of all subdivided lands and of all buildings and improvements thereon determined under the requirements of section 19a."

Section 27  
amended

**9. Section 27 is amended**

- (a) by adding immediately after the word "name", where it occurs in subsection (1), the words "and post office address";

- (b) by striking out the words "address of the person named on the roll is unknown", where they occur in subsection (2), and by substituting the words "assessment slip has not been mailed";
- (c) by adding immediately after subsection (2) the following new subsection:
- “(2a) Where the post office address of a person whose name appears on the roll is not entered on the roll, an assessment slip shall be completed and retained in the office of the secretary-treasurer, and in such case the absence of a date and initials or symbol representing the initials shall be *prima facie* evidence that the post office address of the person named on the roll is unknown.”;
- (d) by adding at the end of subsection (4) the words “, or by the person named on the roll whose address is unknown”;
- (e) by adding immediately after subsection (4) the following new subsection:
- “(5) Where an error, omission or misdescription in an assessment slip can be shown to have influenced the person to whom it was mailed to refrain from appealing the assessment to the court of revision within the time limit imposed by section 35, that person shall be entitled
- “(a) to receive a corrected assessment slip,
- “(b) to appeal to the court of revision within thirty days after the mailing of the corrected assessment slip.”.

Post office  
address  
unknown

**10.** Section 29, subsection (2) is amended

Section 29  
amended

- (a) by adding immediately after the word “July” the words “, or the first day of September, as the case may be,”;
- (b) by adding immediately after the figures “18”, where they occur in clause (a), the words and figures “or section 18a,”.

**11.** This Act comes into force on the day upon which it is assented to and upon so coming into force section 3 shall be deemed to have been in force at all times on and after the first day of January, 1953.

Coming into  
force

No. 100

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FIRST SESSION  
TWELFTH LEGISLATURE  
2 ELIZABETH II

1953

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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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