

Bill No. 98 of 1954

A BILL TO AMEND THE ASSESSMENT ACT

NOTE

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

Section 2 is amended. Clause (b), which defines an "assessor", is amended to include an assessor appointed pursuant to this Act. Clause (d), which defines a "conditional owner", is amended to refer to *The Crown Cultivation Leases Act, 1954*. Clause (ff) is added to define the expression "fair actual value". Subsection (2) is added and provides that "fixtures" shall include certain industrial units that are of a type which become permanently affixed to the real estate.

Section 5, subsection (1), clause (p) is amended to include in the list of property exempt from assessment and taxation under this Act property to which *The Mobile Construction Equipment Licensing Act* and *The Seismographic Recording and Drilling Equipment Licensing Act* apply.

Section 8, subsection (2) is amended to strike out words therein which appear to conflict with the intent of subsection (4). Subsection (5) is amended to substitute a defined expression "fair actual value" for other words of less certain import.

Section 18a, which provides for the person who will make assessments in towns, villages and municipal districts, is amended to include a reference to an assessor designated by the Director of Assessments to make such an assessment.

Section 19, subsection (1) is amended to provide in a new clause (aa) that all industrial units that are "fixtures" within the meaning of the new subsection (2) of section 2 are to be assessed.

Section 21, subsection (2), which relates to certain duties of the assessor appointed by the council in respect of a business tax, is enlarged to include a reference to the assessor designated by the Director of Assessments.

This Bill comes into force on assent and sections 3, 5 and 7 are made retroactive to January 1st, 1954.

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. 98 of 1954.

An Act to amend The Assessment Act

(Assented to \_\_\_\_\_, 1954)

**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.

Section 2  
amended

2. Section 2 is amended

- (a) by renumbering the section as subsection (1),
- (b) as to clause (b) of the renumbered subsection (1)
  - (i) by adding immediately after the word "namely," the words "this Act,"
  - (ii) by adding immediately after the words "*The Town and Village Act*," the figures "1952,"
- (c) by striking out clause (d) of the renumbered subsection (1) and by substituting the following:

"conditional  
owner"

- "(d) 'conditional owner' means a person who is the purchaser, lessee, licensee, or permittee from or of Canada or the Province of land or other property that is not
  - "(i) exempt from assessment or taxation by reason of this Act, or
  - "(ii) land or other property to which *The Crown Cultivation Leases Act, 1954*, applies;"

- (d) by adding immediately after clause (f) the following new clause:

"fair  
actual  
value"

- "(ff) 'fair actual value' means fair actual value as determined by the assessor according to the standards and methods recommended by the Director of Assessments under the provisions of clause (d) of section 4 of *The Alberta Municipal Assessment Commission Act* and prescribed by the Minister under the authority of section 56 of this Act;"

- (e) by adding immediately after subsection (1) the following new subsection:

"fixtures"

- "(2) For assessment purposes the expression 'fixtures' as used in subclause (i) of clause (i) of subsection (1) includes

- “(a) all utilities and other things intended to remain permanently affixed and used in the occupation of a building, and
- “(b) all machinery, equipment and other things that form an integral part of an operational unit that is affixed to the land and that is designed and used for manufacturing purposes.”

3. Section 5, subsection (1) is amended by striking out clause (p) and by substituting the following new clause: Section 5  
amended

- “(p) property assessable under
- “(i) *The Electric Power Taxation Act*, or
- “(ii) *The Pipe Line Taxation Act*, or
- “(iii) *The Mobile Construction Equipment Licensing Act*, or
- “(iv) *The Seismographic Recording and Drilling Equipment Licensing Act*.”

4. Section 8 is amended Section 8  
amended

- (a) as to subsection (2) by striking out the words “in the said year”,
- (b) as to subsection (5) by striking out the words “actual cash value as it would be appraised if taken in payment of a just debt” and by substituting therefor the words “fair actual value”.

5. Section 18a is amended by adding immediately after the words “municipal district” the words “or by the assessor designated by the Director of Assessments”. Section 18a  
amended

6. Section 19, subsection (1) is amended by adding immediately after clause (a) the following new clause: Section 19  
amended

- “(aa) notwithstanding clause (b) the assessor shall assess all industrial units that come within the meaning of ‘fixtures’ under subsection (2) of section 2 and which are hereby subject to annual assessment and depreciation;”.

7. Section 21, subsection (2) is amended by adding immediately after the word “council” the words “or designated by the Director of Assessments”. Section 21  
amended

8. This Act comes into force on the day upon which it is assented to and upon so coming into force sections 3, 5 and 7 shall be deemed to have been in force at all times on and after the first day of January, 1954. Coming into  
force

No. 98

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SECOND SESSION  
TWELFTH LEGISLATURE  
3 ELIZABETH II  
1954

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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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