

Bill No. 56 of 1955

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, subsection (1) is amended. The terms "farmer", "farming", "farm buildings" and "farm land" are defined.

Section 5, subsection (1) is amended. A new clause (gg) is added to provide an exemption from taxation for a seed-cleaning plant that has been constructed through contributions of the provincial and municipal governments. The exemption applies only to the portion of the cost contributed by these governments. Clause (p) is amended to conform to the new equipment licensing Acts, which exempt certain equipment from assessment under this Act. Subsection (3) is added and provides that lands and buildings used for bee-keeping will be exempt from any business tax. This applies only to towns and villages as municipal districts, counties, improvement districts and special areas are not authorized to levy a business tax.

Section 7, subsection (4) is amended to remove therefrom the requirement that an assessor, in determining the value of land, consider the annual rental value of the land if it was leased for any purpose for which the land could reasonably be used.

Section 12 is amended. The new subsection (1a) provides that, when a pipe line in a town or village is owned by a person who is not the owner of the land over which the line runs, the pipe line will be assessed to the pipe line owner as if it were land owned by him.

Section 15 is amended. A new subsection (2) provides, in effect, that land used for a well site or battery site must be assessed at no higher rate than the most valuable adjacent agricultural land is assessed.

Section 19, subsection (1) is amended to provide that manufacturing plants and processing plants will be assessed as industrial units only when they are located in rural municipalities, which was the practice before 1954.

Section 26 is amended by striking out subsection (2), which is replaced by section 26a.

A new section 26a provides for the application of the assessment of real and personal property within public and separate school districts, in conformity with the requirements of *The School Act, 1952*.

Section 28, subsection (3) is amended to correct a reference.

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. 56 of 1955

An Act to amend The Assessment Act

(Assented to _____, 1955)

HER 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, subsection (1) is amended by striking out clauses (g) and (h) and by substituting the following: Section 2 amended

“(g) ‘farmer’ or ‘farmer tenant’ means a person who derives from the production of crops or livestock, or both, or from fur production or bee-keeping, an income sufficient to provide a livelihood; “farmer” or “farmer tenant”

“(gg) ‘farming’ means the using of land for the production of crops or livestock, or both, or in connection with fur production or bee-keeping, to an extent whereby an income sufficient to provide a livelihood is derived from such activity; “farming”

“(h) ‘farm buildings’ means a farmer’s or a farmer tenant’s residence situate on farm lands and the buildings and improvements necessary for the farming operations of farm lands; “farm buildings”

“(hh) ‘farm land’ means “farm land”

“(i) land used for farming by a farmer or a farmer tenant and held as one parcel, or held as contiguous parcels operated as a unit,

“(A) when the aggregate area of the parcel or unit is twenty acres or more in extent, or

“(B) if, when the aggregate area of the parcel or unit is less than twenty acres in extent, the person farming the parcel or unit derives his livelihood principally from the cultivation thereof,

or

“(ii) any parcel of land used for farming by a farmer or farmer tenant and the area of which has been reduced to less than twenty acres in extent by reason of expropriation proceedings;”.

Section 5
amended

3. Section 5 is amended

(a) as to subsection (1)

(i) by adding immediately after clause (g) the following new clause:

“(gg) two-thirds of the value determined for assessment purposes of any seed-cleaning plant constructed under an agreement authorized by section 10 of *The Agricultural Service Board Act*,”

(ii) by striking out clause (p) and by substituting the following:

“(p) property

“(i) assessable under *The Electric Power Taxation Act*, or *The Pipe Line Taxation Act*, or

“(ii) exempt from assessment and taxation under *The Mobile Construction Equipment Licensing Act*, or *The Seismographic Recording and Drilling Equipment Licensing Act*,”

(b) by adding immediately after subsection (2) the following new subsection:

“(3) Lands and buildings used for the keeping of bees for the production of honey shall be exempt from business assessment and business taxation.”

Section 7
amended

4. Section 7 is amended by striking out subsection (4) and by substituting the following:

“(4) In determining the value for the land, the assessor shall have regard to

“(a) any advantages or disadvantages of location,

“(b) the quality of the soil,

“(c) any profitable use that may reasonably be made of the land, and

“(d) such other considerations as the Director of Assessments may from time to time direct.”

Section 12
amended

5. Section 12 is amended by adding immediately after subsection (1) the following new subsection:

“(1a) Where in a town or village a pipe line is used for the transmission of oil, salt or natural gas and is situated on assessable land owned by some person other than the owner of the pipe line, the pipe line shall be assessed to the owner of the pipe line, at its fair actual value and as as if it were land.”

Section 15
amended

6. Section 15 is amended

(a) by renumbering the section as subsection (1),

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

“(2) Notwithstanding any other provision of this Act, when a person occupies any part of the surface of land for the purpose of

- “(a) working any mines or minerals in, on or under the parcel, or in, on or under land in the vicinity of the parcel,
- “(b) drilling for oil, salt or natural gas, or
- “(c) operating any oil, salt or natural gas well, — the rate of assessment on land so occupied shall not exceed the highest rate of assessment on the remainder of the parcel or, if there is no remaining land in the parcel, the highest rate of assessment on adjoining parcels of agricultural land.”.

7. Section 19, subsection (1), clause (aa) is amended by adding immediately after the words “clause (b)” the words “, in the case of a municipal district or improvement district.”. Section 19
amended

8. Section 26 is amended by striking out subsection (2). Section 26
amended

9. The following new section is added immediately after section 26: New section
26a

“26a. (1) Any real or personal property that is situated within the boundaries of a public school district within which a separate school district has been established, shall be assessed for public or separate school purposes in accordance with *The School Act, 1952*. Assessment
for public or
separate
school
purposes

“(2) A secretary-treasurer shall accept the written statement of any owner of real or personal property, or a written statement made on behalf of any such owner and by his authority, that the owner is or is not of the Roman Catholic or Protestant religion, as the case may be, of the separate school district.

“(3) A written statement made pursuant to subsection (2) constitutes sufficient proof for the assessing of real or personal property for public or separate school purposes, as the case may be.

“(4) A secretary-treasurer may, from time to time, require an owner of real or personal property to submit to him the statement referred to in subsection (2).

“(5) In the absence of any evidence as to the religion of an owner of real or personal property, a secretary-treasurer shall assess the property for public school purposes.”.

10. Section 28, subsection (3) is amended by striking out the words and figures “220a of *The Municipal District Act*” and by substituting the words and figures “51 of *The Municipal District Act, 1954*”. Section 28
amended

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

No. 56

THIRD SESSION
TWELFTH LEGISLATURE
4 ELIZABETH II
1955

BILL

An Act to amend The Assessment
Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HINMAN
