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BILL 50

A Bill to Establish the Alberta Assessment Equalization
Board and to Provide for its Duties and Functions

HON. MR. HOOKE

EDMONTON, ALBERTA
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1957

Explanatory Note

General. This Bill enacts a new Act entitled "The Municipalities Assessment and Equalization Act". It will replace some provisions of The Alberta Municipal Assessment Commission Act, which is to be replaced by The Assessment Appeal Board Act, authorizing the appointment of a Director of Assessments and inspectors and assessors to assist the Director. This Act will create their duties and functions. This new Act will authorize the establishment of an Assessment Equalization Board and establish its duties and functions in respect of making equalized assessments.

1. Name of new Act.

2. Defines terms used in Act.

BILL

No. 50 of 1957

An Act to Establish the Alberta Assessment Equalization Board and to Provide for its Duties and Functions

(Assented to _____, 1957)

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

1. This Act may be cited as "*The Municipalities Assessment and Equalization Act*".

Interpretation

2. In this Act,

- (a) "assessor" means the assessor duly appointed under statutory authority by any municipality, or an assessor appointed to the staff of the Director of Assessments;
- (b) "Board" means the Alberta Assessment Equalization Board appointed pursuant to this Act;
- (c) "chairman" means the chairman of the Alberta Assessment Equalization Board;
- (d) "Director" means the Director of Assessments appointed pursuant to this Act;
- (e) "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 within a municipality established on a common basis of valuation with the total rateable land within other municipalities;
- (f) "inspector" means any inspector of assessments appointed pursuant to this Act;
- (g) "Minister" means the Minister of Municipal Affairs;
- (h) "municipality" means any city, town, village, municipal district, county, improvement district and special area;
- (i) "rateable land"
 - (i) in a city, town or village, means land that is liable to assessment and taxation, inclusive of the buildings and improvements thereon, and

3. Authorizes the office of Director of Assessments, assistant directors and inspectors of assessment.

4. Authorizes the appointment of additional assessors to the staff of the Director of Assessments.

5. Empowers the Director of Assessments to recommend standards and methods of assessment, and to suggest regulations for assessors to secure general uniformity in assessment throughout the Province; and also empowers the Director to make assessments pursuant to other Acts where thereby required.

6. The Minister of Municipal Affairs is herein authorized to prescribe standards and methods of assessments as recommended by the Director, and to make regulations for the guidance of assessors to achieve general uniformity. The rules and regulations are to be consistent with the requirements of other Acts, to be published and to have the effect of enactment in this Act.

7. Permits the Director to make recommendations and give advice to assessors of cities, upon request therefor, to obtain general uniformity in assessments.

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

Director and Inspectors

3. (1) Subject to *The Public Service Act*, the Lieutenant Governor in Council may from time to time appoint a Director of Assessments and such assistant directors and inspectors of assessment as may be deemed necessary, and fix the remuneration and prescribe the duties of any person so appointed.

(2) The Director, assistant directors and inspectors of assessment appointed under subsection (1) shall, subject to the direction of the Minister, perform the duties and exercise the powers conferred upon the Director of Assessments by this Act and such other duties as may be assigned to them by the Lieutenant Governor in Council.

4. Upon the recommendation of the Minister, the Lieutenant Governor in Council may from time to time appoint such assessors to the staff of the Director as may be deemed necessary and may fix their remuneration and prescribe their duties.

5. The Director shall

- (a) make recommendations to the Minister as to standards and methods of assessment, and may for the purpose of securing general uniformity in assessments suggest to the Minister regulations for the guidance of assessors in making assessments in any municipality,
- (b) make any assessments that the Director is by any other statute required to make.

6. (1) Upon the recommendation of the Director, the Minister may prescribe standards and methods of assessment and rules, regulations and forms for the guidance of all or any assessor in making assessments in municipalities, other than cities.

(2) Every standard and method and rule, regulation and form made pursuant to this section

- (a) shall be consistent with the provisions of any other statute, and
- (b) shall be published in *The Alberta Gazette*.

(3) Every standard and method and rule and regulation made pursuant to this section has upon publication the same force and effect as if it had been enacted as a part of this Act.

7. The Director, upon receipt of a request therefor from a city, may consult with the assessor of that city and make recommendations as to standards and methods of assess-

8. Authorizes the Director's staff to make an assessment in a municipality other than a city, upon a request therefor, and divides the costs thereof equally.

9. Gives certain specified powers to the Director, assistant directors and inspectors for and in respect of assessments.

10. Municipalities required to furnish Director, free of charge, any record of the municipality for which the Director applies to the municipality.

11. Sets out the circumstances in which the Director is empowered to recommend measures to rectify assessments that are not in conformity with law or not otherwise fair and equitable.

12. Prescribes the Minister's powers to rectify assessments upon a recommendation therefor from the Director.

ment, and give such other advice and assistance as may be necessary for the purpose of securing general uniformity in assessments.

8. (1) The Director, upon receipt of a request therefor, from any municipality other than a city, may designate one or more assessors of the Director's staff to make the assessment required in any such municipality.

(2) Fifty per cent of the cost of any assessment made under this section shall be borne by the Department of Municipal Affairs and the remaining fifty per cent constitutes a debt due to the Crown and shall be paid by the municipality concerned upon submission of the account of the Department of Municipal Affairs.

9. (1) The Director and every assistant director and inspector

(a) may for any purposes relating to an assessment, enter upon and inspect any land or property, and

(b) may in his discretion cancel the assessment of any assessed parcel and make a new assessment in lieu thereof.

(2) An assessor shall on demand produce to the Director or to an assistant director or inspector of assessments, as the case may be, all books, plans, papers or other documents in the assessor's possession, custody or control and relating to any assessment.

(3) For the purpose of making any inquiry in relation to an assessment, the Director, and every assistant director and inspector, has the same power

(a) to compel the attendance of witnesses before him, and

(b) to receive evidence on oath or on solemn affirmation and to administer oaths or solemn affirmations,

as is conferred upon a commissioner appointed pursuant to *The Public Inquiries Act*.

10. A municipality to which the Director makes application for any statement, report, copy of document or information for the purposes of this Act shall immediately furnish the same free of charge.

11. When in the opinion of the Director the assessment of a municipality is not in substantial conformity with the law or is not fair and equitable either in general, having regard to other assessments, or in detail, and it is in the interest of the public that there should be a new assessment, the Director shall certify the same to the Minister and may recommend to the Minister measures calculated to rectify the assessment.

12. (1) Where the Director has certified to the Minister that the assessment of any municipality is not in substantial

13. Makes provision for appeals to the Alberta Assessment Appeal Board from any assessment made by the Director, except under The Assessment Act, or from any assistant director or an inspector.

14. Makes provision for the establishment of a three-member Alberta Assessment Equalization Board.

conformity with the law or is not fair and equitable either in general, having regard to any other assessment, or in detail, and that it is in the interest of the public that there should be a new assessment, the Minister may in his discretion by order

- (a) declare the whole assessment or any part or parts thereof specified in the order to be void,
- (b) direct a new assessment to be made in lieu thereof, and
- (c) give all necessary directions and make all necessary provisions as to the manner and times in which all proceedings and things directed or authorized by any statute are to be done.

(2) If at any time, after making an order under this section, the Minister is of the opinion after due inquiry that the assessor of the municipality is incompetent or unsuitable, the Minister may order the council of the municipality to dismiss the assessor and the council shall immediately appoint another person to act in his stead.

(3) If the council of a municipality makes default in complying with an order of the Minister for thirty days after the date of the mailing of a copy of any such order to the clerk or secretary-treasurer thereof, the Minister may by writing under his hand dismiss the assessor thereof and appoint another person in his place.

(4) A substitute assessor appointed by the Minister under subsection (3) has all the powers and duties of the assessor of the municipality, and the council shall pay the substitute assessor such remuneration as may be fixed by the Minister in the order appointing the substitute assessor.

13. (1) An appeal lies to the Alberta Assessment Appeal Board

- (a) from any assessment made by the Director, other than an assessment made pursuant to *The Assessment Act*, or
- (b) from an assessment made by an assistant director or an inspector of assessments.

(2) In the case of an appeal from an assessment made by the Director, the person desiring to appeal shall give notice to the Alberta Assessment Appeal Board in writing within thirty days after the date of the sending out by the Director of the notice of assessment and thereafter the Alberta Assessment Appeal Board shall proceed to hear and determine the appeal and shall notify the director and the appellant of its decision.

Alberta Assessment Equalization Board

14. (1) The Lieutenant Governor in Council may appoint a Board to be known as the Alberta Assessment Equalization Board, which shall be composed of three per-

15. Permits and prescribes the appointment of substitute members to the Board.

16. Relates to the operation of the Board and its members.

17. Authorizes and requires use of seal by Board.

18. Relates to the office of secretary of Board and to clerks and assistants.

19. Prescribes the duties of the secretary of the Board.

sons appointed from time to time by the Lieutenant Governor in Council, and each of whom may hold office during pleasure.

(2) The Lieutenant Governor in Council shall appoint one of the members as chairman who shall be a full-time member of the Board.

(3) The other members shall devote so much of their time and attention to the duties of the Board as may from time to time be prescribed by the Minister.

15. (1) The Lieutenant Governor in Council may from time to time appoint a person to act as a member of the Board in the place and stead of any member of the Board who is incapacitated by reason of sickness or otherwise from discharging his duties as a member of the Board and whilst so incapacitated, and may prescribe the duties, terms of appointment and remuneration of any person so appointed.

(2) A person appointed under this section shall be deemed to be a member of the Board whilst acting as a member thereof.

16. (1) The chairman shall be the chief executive officer of the Board and shall preside at all meetings thereof.

(2) In the case of the disability or absence of the chairman, the member of the Board who has been longest in office, or where the members have been in office an equal length of time, the member first named in the order appointing them, may act in his place.

(3) When it appears that a member of the Board has acted in place of the chairman, it shall be conclusively presumed that he has so acted during the absence or disability of the chairman.

(4) During a vacancy or vacancies the remaining member or members may exercise the powers of the Board.

17. The Board shall have an official seal of such design as the Lieutenant Governor in Council may prescribe by which it shall authenticate its proceedings.

18. The Lieutenant Governor in Council may appoint a secretary to the Board and such clerks and assistants as may be deemed necessary.

19. The secretary shall

- (a) keep a record of all proceedings conducted by the Board and shall have the custody and care of the records and documents of the Board,
- (b) obey all rules and regulations made or given by the Board touching his duties or office, and
- (c) ensure that every regulation and order made by the Board is drawn pursuant to the direction of the Board, properly authenticated and filed.

20. Copies of Board orders and regulations to be obtainable upon payment of fee.

21. (1) Requires annual report on assessments to the Board.

(2) Authorizes Board to vary assessments made in a year by a municipality to obtain an equalized assessment.

(3) Notification of equalized assessment as determined by Board to be sent to municipality.

(4) Upon what basis the equalized assessment may be determined.

(5) Difference between assessment and final equalized assessment to be divided among all the assessed parcels in the municipality.

(6) The disposal of difference subject to special directions.

20. Any person may, on payment of the prescribed fee, obtain from the secretary a certified copy of any order or regulation of the Board.

Equalized Assessments

21. (1) Not later than the thirty-first day of January in every year, the secretary-treasurer of each municipality other than an improvement district or special area, and the Minister in the case of an improvement district or special area, shall make to the Board a return containing such details and in such form as may be prescribed by the Board and setting out the aggregate of the assessments of all the rateable land in the municipality as shown by the finally completed assessment roll of the municipality for the previous year.

(2) The Board shall compare all the returns so made pursuant to this section for the purpose of equalizing assessments so that the assessments of rateable land in all municipalities will be upon a common basis of valuation and fair and equitable as between one another, and the Board shall confirm the same unless it appears to the Board that the assessment of the rateable land of a municipality ought to be increased or decreased for the purpose of equalization, in which case the Board shall vary the assessment by making such increase or decrease of the same as it thinks necessary and shall then confirm the assessment so varied.

(3) As soon as may be in every year after an equalized assessment has been determined for each municipality, the Board shall send to the secretary-treasurer of the municipality, and the Minister in the case of an improvement district or special area, a notification of the equalized assessment thereof.

(4) The Board in determining the equalized assessment of a city, town or village may take into consideration the area, population and land values, the business transacted within the limits of the municipality, the equalized assessments of municipal districts, counties, improvement districts or special areas contiguous thereto and such other factors as in the opinion of the Board should be considered for any purpose of equalization it may deem necessary.

(5) Where in any municipal district, county, improvement district or special area the equalized assessment, as fixed by the Board or by the Alberta Assessment Appeal Board upon appeal, differs from the total assessed value of land in the municipality as fixed by the assessor, the secretary-treasurer or the Deputy Minister, as the case may be, shall in proportion to their assessments divide the difference amongst all the parcels of land separately assessed within the municipality.

(6) Notwithstanding subsection (5), where special directions are given by the Board as to the allocation of the

(7) The assessed value as so determined to be value for taxation purposes subject to qualifications set out in this subsection.

(8) Notice of change in assessment under this Act to be given to person assessed.

22. Makes provision for appeals from equalized assessment orders. Appeal to be to Alberta Assessment Appeal Board.

difference or any part thereof to any special class of lands within the municipality, the secretary-treasurer or the Deputy Minister, as the case may be, shall, if there is more than one member of such class, similarly divide the difference or any part thereof that has been allocated to such special class of lands amongst all parcels of land separately assessed and included in the said special class.

(7) Subject to section 23 of this Act and to clause (c) of subsection (1) of section 20 of *The Assessment Act*, the assessed value of each parcel so determined, subject to changes in the roll due to lands that subsequent to equalization have become assessable or non-assessable, as the case may be, and subject to changes made on complaint or appeal from time to time, shall be the value of the parcel for the purpose of taxation pursuant to *The Municipal District Act*, *The County Act*, *The Improvement Districts Act* and *The Special Areas Act*, and so far as it relates to the land, and exclusive of the improvements thereon, shall be the value of the land for the purpose of taxation by the municipal district, county, improvement district or special area.

(8) When the assessed value of any parcel of land is changed under the provisions of this Act, then notice of the change shall be sent by the secretary-treasurer of the municipality or by the Deputy Minister of Municipal Affairs, as the case may be, to each person assessed in respect thereof, and no appeal from the assessed value so arrived at shall be heard but in the event of any error in calculation being brought to his attention the secretary-treasurer or Deputy Minister shall alter the roll so as to correct the roll.

22. (1) An appeal lies to the Alberta Assessment Appeal Board by any municipality from all orders of the Board made in relation to the equalization of assessments.

(2) In the case of any appeal from any order in relation to the equalization of assessments, a municipality and in the case of an improvement district or special area, the Minister, may appeal against such orders by giving notice to the Alberta Assessment Appeal Board in writing at any time within sixty days after the date of the sending out by the Board of the notifications referred to in subsection (3) of section 21.

(3) The Alberta Assessment Appeal Board shall fix a date and place for the hearing of the appeal and shall send a notice thereof to the appellant and the Board and any other municipality affected by the order appealed from.

(4) The date of the hearing shall not be sooner than the tenth day after the mailing of the notice.

(5) Upon the date and at the place so fixed, or at any later date or any place fixed by the Alberta Assessment Appeal Board upon any adjournment, the Alberta Assessment Appeal Board shall proceed to hear and determine the appeal and shall notify the Board and the municipality or the Minister, as the case may be, of its decision.

23. Assessment Equalization Board may alter an equalized assessment upon its own motion or upon an appeal after inquiries.

24. Equalized assessment when area of a municipality altered or municipality created.

25. Rules of procedure may be made by Board.

26. Offences and penalties.

27. Times specified may be changed by Lieutenant Governor in Council.

28. Rules as to conflict with any other Act.

23. (1) Notwithstanding anything hereinbefore contained, the Board of its own motion or upon the appeal of a municipality, may at any time in any year after making such inquiries and hearing such evidence as may be expedient, alter the equalized assessment.

(2) An assessment so altered shall come into effect at such time as the Board may determine subject to appeal from the decision of the Board to the Alberta Assessment Appeal Board.

24. When any new municipality is formed or the area of any municipality is changed, the Board may make an equalized assessment for the new municipality or the municipality whose area is changed, as the case may be, and the equalized assessment shall come into effect at such date as the Board may determine, subject to appeal from the decision of the Board to the Alberta Assessment Appeal Board.

25. All inquiries and hearings before the Board or a member thereof shall be governed by such rules as it may adopt.

26. (1) Every person who fails or omits to do anything required by this Act to be done, or to comply with an order of the Board, is, where no other penalty is expressly prescribed therefor, guilty of an offence and is in addition to all other penalties, liable upon summary conviction to a fine of not more than fifty dollars and in default of payment to imprisonment for a term not exceeding one month.

(2) An assessor who contravenes subsection (2) of section 9 and every person who makes default in attending before the Director or an assistant director or an inspector for the purpose of giving evidence upon being required to do so, and every person who wilfully refuses to give evidence or to produce documents when required to do so by the Director or an assistant director or an inspector is in each case guilty of an offence and liable on summary conviction to a fine of not more than fifty dollars and in default of payment to imprisonment for a term of not more than thirty days.

27. The Lieutenant Governor in Council may from time to time substitute any date or period of time for any date or period of time fixed by this Act except as to any penalty under section 26.

28. Where there is a conflict between the provisions of this Act and the provisions of any other Act, the provisions of this Act prevail except as against any provision of *The Assessment Appeal Board Act*.

29. Saving clause.

30. This clause will permit and authorize an appraisal being made in 1957 by the Director of Assessments of the assessment values of "plant installations" of industries located in the Province.

29. After the commencement of this Act

- (a) all appointments heretofore made pursuant to sections 3 and 4a of *The Alberta Municipal Assessment Commission Act*, continue in full force and effect as if they had been made under this Act, and
- (b) all the duties, powers and functions previously conferred or imposed under the provisions of *The Alberta Municipal Assessment Commission Act*, other than those conferred or imposed upon the Alberta Assessment Commission, shall be continued to be exercised as if they had been conferred or imposed under the provisions of this Act.

30. (1) Notwithstanding the provisions of any other Act, the Minister at any time during the year 1957, may authorize the Director of Assessments to carry out an appraisal of the plant installations of any industry for the purpose of ascertaining the value at which such plant installations should be assessed.

(2) In any case where an appraisal is required to be made pursuant to subsection (1), a person being the owner or having control of an industry and the secretary-treasurer of a municipality wherein such industry is located, when requested to do so in writing by the Director, shall furnish such information and in such manner as may be required.

(3) A person mentioned in subsection (2) shall permit the Director or any assessor designated by him to inspect and examine the plant property at any time during the ordinary operating hours of the industry.

(4) For the purposes of this section "plant installations" includes the land, buildings and improvements and machinery and equipment necessary to the operation of any industry.

31. This Act comes into force on the day upon which the Revised Statutes of Alberta, 1955, come into force.

THIRD SESSION
THIRTEENTH LEGISLATURE
5 ELIZABETH II
1957

BILL

An Act to Establish the Alberta
Assessment Equalization Board
and to Provide for its
Duties and Functions

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
