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3rd Session, 13th Legislature, Alberta  
5 Elizabeth II, 1957

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**BILL 56**

A Bill to amend The Assessment Act

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HON. MR. HOOKE

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## Explanatory Note

General. The amendments to be made by this Bill are for the most part required as a result of the proposed new Municipalities Assessment and Equalization Act, and The Assessment Appeal Board Act.

2. Clauses (a) to (c) change references in the definitions to the Alberta Assessment Commission to correspond to the Board or the Act that will be applicable after the proposed new legislation concerning the Alberta Assessment Appeal Board and the Alberta Assessment Equalization Board is enacted.

(d) Clause (g) reads:

"(g) "fair actual value" means fair actual value as determined according to the standards and methods recommended by the director of assessments under clause (c) of section 4 of "The Alberta Municipal Assessment Commission Act" and prescribed by the Minister under the authority of section 56 of this Act;"

This amendment results from the proposed new Municipalities Assessment and Equalization Act which will authorize the standards and methods of assessment being made uniform.

3. This amendment will exempt from this Act property dealt with under the proposed new Act mentioned in the amendment. Section 5, subsection (1), clause (s), as relevant, reads:

"5. (1) For the purposes of this Act, the following property is exempt from assessment and taxation, namely:

"(s) 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;"

# BILL

No. 56 of 1957

An Act to amend The Assessment Act

(Assented to \_\_\_\_\_, 1957)

**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 17 of the Revised Statutes of Alberta, 1955, is hereby amended.

2. Section 2, subsection (1) is amended

(a) by striking out clause (a) and by substituting the following:

“(a) “Alberta Assessment Appeal Board” means the Alberta Assessment Appeal Board appointed pursuant to *The Assessment Appeal Board Act*;”

(b) as to clause (b) by striking out the words “*The Alberta Municipal Assessment Commission Act*” and by substituting the words “*The Municipalities Assessment and Equalization Act*”,

(c) as to clause (f) by striking out the words “*The Alberta Municipal Assessment Commission Act*” and by substituting the words “*The Municipalities Assessment and Equalization Act*”,

(d) by striking out clause (g) and by substituting the following:

“(g) “fair actual value” means fair actual value as determined according to the standards and methods recommended by the Director of Assessments under *The Municipalities Assessment and Equalization Act* and prescribed by the Minister under the authority of that Act;”

3. Section 5, subsection (1), clause (s) is amended as to subclause (ii) by adding at the end thereof the words “or *The Mobile Homes Licensing Act*”.

4. The amendment will permit lands occupied for the purpose of working any mines or minerals to be assessed at a higher rate than is now possible. Section 14, subsection (3) reads:

"(3) 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."

5. This amendment will allow the Minister to order a general assessment of any municipality without being required to order a general assessment of all municipalities at that time. Section 15 reads:

"15. (1) The Minister at any time when he deems it to be in the interests of the public, may by order direct that a general assessment be made in all municipal districts, counties and improvement districts.

"(2) As soon as conveniently possible, and in any case not later than the first day of October in any year in which a new general assessment has been directed, the assessor of each municipal district, county and improvement district shall assess each parcel of land that is subject to assessment and taxation in his district.

"(3) Notwithstanding subsection (2), the Minister, in the case of an improvement district, or the council in the case of a municipal district or county may request the director of assessments to have a new assessment made in the district pursuant to section 55 of this Act and sections 30 and 31 of The Alberta Municipal Assessment Commission Act.

"(4) When any such new assessment has been duly requested, the director of assessments may designate an assessor, and any assistants he deems necessary, to make the required assessment.

"(5) The assessor so designated shall assess the property specified in the order of the Minister in accordance with the directions contained in the order."

6. This amendment stipulates the previous year's assessment roll as adopted by the council under section 18 as the one to be adopted by the assessor before making an annual assessment under this section. Section 20, subsection (1), clause (a) reads:

"20. (1) In any town, village, municipal district, county or improvement district when the assessment of the previous year is adopted pursuant to this Act,

"(a) the assessor appointed by the council or by the Minister, or designated by the director of assessments shall make his assessment by adopting the assessment roll of the previous year and by assessing not later than the first day of July all assessable parcels that did not appear upon the assessment roll of the previous year and by writing the word "non-assessable" opposite the description of all property that has ceased to be assessable, but personal property may be assessed at any time prior to the first day of September if it becomes assessable under the provisions of section 8,".

4. Section 14, subsection (3) is amended by striking out the words "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" and by substituting the words "parcels of agricultural land situate in the same municipality".

5. Section 15 is struck out and the following is substituted:

"15. (1) In the case of a municipal district or an improvement district, the Minister at any time when he deems it to be in the interests of the public, may by order direct that a general assessment be made in any such district.

"(2) As soon as may be in any year in which a new general assessment has been directed, the assessor of the municipal district or the improvement district, as the case may be, shall assess every parcel of land, including buildings and improvements thereon, that is subject to assessment and taxation.

"(3) When a new general assessment has been duly authorized pursuant to subsection (1), the Director of Assessments may, upon being requisitioned to do so by the council of a municipal district or the Minister in the case of an improvement district, designate from his staff an assessor and any assistants he deems necessary to make the required assessment.

"(4) The equalized assessed value of all ratable lands, as established in a municipal district or improvement district after any general assessment, subject to changes in the roll from year to year made in accordance with the provisions of this Act or *The Assessment Appeal Board Act*, shall be adopted as the assessment of such lands effective on the first day of January in every subsequent year until a new assessment has been directed by the Minister and equalized as required."

6. Section 20, subsection (1), clause (a) is amended by adding immediately before the words "and by assessing" the words "as has been authorized by the council".

7. By this amendment an assessor of a municipality will
- (a) be required to determine the value of all exempt lands irrespective of whether they are subdivided or not, and
  - (b) be required to determine the value of all exempt buildings and improvements, other than farm buildings.

Section 21 reads:

"21. The assessor shall determine the value

- "(a) of all subdivided lands, and
- "(b) 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."

8. (a) This amendment is for the purpose of removing the need to amend a business tax by-law annually when the mill rate changes. The mill rate for business tax may be set forth in the mill rate by-law of the town or village. Section 23, subsection (6) reads:

"(6) The business tax payable in respect of any trade, business or profession and not assessed on a rental basis shall be calculated and levied annually on the assessed value of such trade, business or profession at such rate or rates as may be specified in the by-law imposing the tax or in any amending by-law, and in any particular case the rate,

"(a) if made for municipal purposes, shall not exceed the rate of the levy made by the town or village upon land,

"(b) if made for school purposes, shall not exceed the rate of the levy made for school purposes by the town or village upon land situate within the town or village and included in any school division or portion thereof or in any school district or portion thereof not in a school division, and

"(c) if made for hospital purposes, shall not exceed the rate of the levy made for municipal hospital purposes by the town or village upon land situate within the town or village and included in any municipal hospital district or portion thereof."

- (b) and (c)—These amendments change references from Alberta Assessment Commission to Alberta Assessment Appeal Board.

- (d)—This amendment will remove the requirement that business tax by-laws be approved by the Minister. Subsection (14) reads:

"(14) Before a by-law authorizing the imposition of a business tax is read a third time, a certified copy of the by-law shall be forwarded by the secretary-treasurer to the director of assessments, and no such by-law shall be passed until the council or the board of a collecting school district has received notice that the Minister has approved the by-law."

9. This amendment changes the references to the Alberta Assessment Commission to the new Alberta Assessment Appeal Board.

10. See note to clause 9, supra.

**7. Section 21 is amended**

- (a) as to clause (a) by striking out the word "subdivided",
- (b) as to clause (b) by adding immediately after the word "thereon" the words "other than farm buildings,".

**8. Section 23 is amended**

- (a) by striking out subsection (6) and by substituting the following:

“(6) The business tax payable for municipal, school and hospital purposes or any of such purposes in respect of any business, trade or profession that is not assessed on a rental basis shall be calculated and levied annually on the assessed value thereof, and the rate applicable shall not exceed the rate of levy made, for the purpose or purposes specified in the by-law, by the town or village upon land therein and as authorized under section 353 of *The Town and Village Act.*”.
- (b) as to subsection (10) by striking out the word "Commission" and by substituting the words "Appeal Board",
- (c) as to subsection (12)
  - (i) by striking out the words "Assessment Commission" and by substituting the words "Assessment Appeal Board",
  - (ii) by striking out the word "Commission" and by substituting the words "Alberta Assessment Appeal Board",
- (d) as to subsection (14) by striking out the words "and no such by-law shall be passed until the council or the board of a collecting school district has received notice that the Minister has approved the by-law".

**9. Section 34 is amended**

- (a) by striking out the word "Commission" and by substituting the words "Alberta Assessment Appeal Board",
- (b) as to clause (b) by striking out the words "Assessment Commission" and by substituting the words "Assessment Appeal Board".

**10. Section 35, subsection (2) is amended by striking out the word "Commission" and by substituting the words "Appeal Board".**

**11.** Section 39, subsection (1) reads:

"39. (1) Upon the receipt by the secretary-treasurer of any complaint, he shall notify the complainant and every person and every board of a collecting school district affected thereby of the time and place of the sitting of the court of revision to hear the complaint."

This amendment will require notice of a revision hearing to be given to the assessor in addition to other interested parties.

**12.** This amendment will require notice of a decision of the court of revision to be given to the assessor in addition to other interested parties.

**13.** References to Alberta Assessment Commission are here being changed to Alberta Assessment Appeal Board.

**14.** See note to clause 13, supra.

**15.** (a) (i) This amendment will enable an assessor to appeal a decision of a court of revision to the Alberta Assessment Appeal Board.

The other amendments to be made by this clause are all for the purpose of changing the reference to the appeal body.

**16.** This amendment changes references to the appeal body and Act to the new proposed appeal body and governing Act.



**11.** Section 39, subsection (1) is amended by adding immediately after the word "complainant" the words ", the assessor".

**12.** Section 45 is amended.

- (a) as to subsection (3), clause (a) by adding immediately after the word "complainant" the words ", the assessor",
- (b) as to subsection (4) by adding immediately after the word "complainant" the words "and the assessor".

**13.** Section 46, subsection (2) is amended

- (a) as to clause (a) by striking out the word "Commission" and by substituting the words "Appeal Board",
- (b) as to clause (b) by striking out the word "Commission" wherever it occurs and by substituting the words "Alberta Assessment Appeal Board".

**14.** The heading immediately preceding section 48 is amended by striking out the word "Commission" and by substituting the words "Appeal Board".

**15.** Section 48 is amended

- (a) as to subsection (1)
  - (i) by striking out the words "Any person" and by substituting the words "The assessor or any person",
  - (ii) by striking out the word "Commission" and by substituting the words "Appeal Board",
- (b) as to subsection (2) by striking out the word "Commission" and by substituting the words "Alberta Assessment Appeal Board",
- (c) as to subsection (4) by striking out the word "Commission" and by substituting the words "Alberta Assessment Appeal Board".

**16.** Section 49 is amended

- (a) as to subsection (1) by striking out the words "*The Alberta Municipal Assessment Commission Act*" and by substituting the words "*The Assessment Appeal Board Act*",
- (b) by striking out the word "Commission" wherever it occurs in subsections (1), (2), (3) and (4) and by substituting the words "Alberta Assessment Appeal Board".

**17.** Changes references only.

**18.** Changes references only.

**19.** Changes references only.

**20.** Changes reference only.

**21.** Changes references only.

**22.** This amending Act is intended to come into force with the Revised Statutes of Alberta, 1955, as will the new Acts and amending Acts dealing with related municipal legislation. There will therefore be a common coming into force date dependent upon the commencement date of the Revision. However, the exemptions from assessment under The Assessment Act of property to be separately dealt with by the new Acts here referred to should apply to the calendar year 1957, some part of which will have passed before the commencement date of these new Acts. This section will therefore exempt from assessment and taxation under The Assessment Act that property which is to be within the scope of the new Acts so that these Acts may have effect in 1957.

**17.** Section 50 is amended by striking out the word "Commission" and by substituting the words "Alberta Assessment Appeal Board".

**18.** Section 52 is amended by striking out the word "Commission" wherever it occurs and by substituting the words "Alberta Assessment Appeal Board".

**19.** Section 53, clause (b) is amended by striking out the word "Commission" and by substituting the words "Appeal Board".

**20.** Section 54 is amended by striking out the word "Commission" and by substituting the words "Alberta Assessment Appeal Board".

**21.** Section 60 is amended

- (a) as to subsection (1) by striking out the word "Commission" and by substituting the words "Appeal Board",
- (b) as to subsection (2) by striking out the word "Commission" and by substituting the words "Alberta Assessment Appeal Board".

**22.** (1) For the purposes of *The Assessment Act*, being chapter 157 of the Revised Statutes of Alberta, 1942, the following property is exempt from assessment and taxation, namely, property that, after the commencement of *The Mobile Homes Licensing Act*, will be exempt from assessment and taxation under *The Assessment Act* by virtue of the provisions of *The Mobile Homes Licensing Act*.

(2) This section is applicable on and after the first day of January, 1957.

**23.** (1) This Act, except section 22, comes into force on the day upon which the Revised Statutes of Alberta, 1955, come into force.

(2) Section 22 comes into force on the day upon which this Act is assented to.

No. 56

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THIRD SESSION  
THIRTEENTH LEGISLATURE  
5 ELIZABETH II  
1957

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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. HOOKE

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