

No. 82

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

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**BILL 82**

**A Bill to Establish the Alberta Assessment Appeal Board  
and to Prescribe its Duties and Functions**

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HON. MR. HOOKE

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EDMONTON, ALBERTA  
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1957

## **Explanatory Note**

General. This Bill will enact a new Act which will repeal The Alberta Municipal Assessment Commission Act and the Commission established under that Act and replace the Commission with the Assessment Appeal Board to be established under this Act.

**2.** Defines terms used in Act.

# BILL

No. 82 of 1957

An Act to Establish the Alberta Assessment Appeal Board  
and to Prescribe its Duties and Functions

(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. This Act may be cited as "*The Assessment Appeal Board Act*".

## Interpretation

2. In this Act,

- (a) "Assessment Equalization Board" means the Alberta Assessment Equalization Board appointed pursuant to *The Municipalities Assessment and Equalization Act*;
- (b) "assessor" means
  - (i) an assessor duly appointed under statutory authority by any municipality,
  - (ii) an assessor appointed to the staff of the Director of Assessments, or
  - (iii) an assessor appointed under *The Mineral Taxation Act*,
- (c) "Board" means the Alberta Assessment Appeal Board appointed pursuant to this Act, and includes any other commission or body constituted pursuant to this Act to discharge the powers and functions of the first mentioned board;
- (d) "chairman" means the chairman of the Alberta Assessment Appeal Board appointed pursuant to this Act or any member of that Board for the time being acting as chairman;
- (e) "Director" means the Director of Assessments appointed pursuant to *The Municipalities Assessment and Equalization Act*;
- (f) "inspector" means any inspector of assessments appointed pursuant to *The Municipalities Assessment and Equalization Act*;
- (g) "Minister" means the Minister of Municipal Affairs;
- (h) "municipality" means any city, town, village, municipal district, county, improvement district or special area.

3. Authorizes the establishment of the Alberta Assessment Appeal Board of three members with one full-time member as chairman.

4. Makes provision for substitute members of the Board as needed.

5. Relates to the internal administration of the Board.

6. Provides for the case where there are vacancies on the three man board.

7. Makes provision for an official seal and its use.

8. Relates to the power of the Board to hold inquiries and hearings and to the composition of the Board for such purpose.

**Alberta Assessment Appeal Board**

**3.** (1) The Lieutenant Governor in Council may appoint a board to be known as the Alberta Assessment Appeal Board which shall be composed of three persons appointed from time to time by the Lieutenant Governor in Council, and each of whom shall hold office during pleasure.

(2) The Lieutenant Governor in Council shall appoint one of the members as the chairman.

(3) The chairman shall be a full-time member of the Board and the other members shall devote so much of their time and attention to their office as may be prescribed from time to time by the Minister.

**4.** (1) The Lieutenant Governor in Council may from time to time appoint a person to act as a member of the Board while any member of the Board is incapacitated by reason of sickness or otherwise from discharging his duties as a member of the Board, 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 for all purposes to be a member of the Board while acting in the place and stead of an incapacitated member.

**5.** (1) The chairman is the chief executive officer of the Board and shall summon and 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 the place of the chairman, it shall be conclusively presumed that he has so acted during the absence or disability of the chairman.

**6.** During a vacancy or vacancies the remaining member or members may exercise the powers of the Board.

**7.** The Board shall have an official seal of such design as the Lieutenant Governor in Council may from time to time prescribe, by which it shall authenticate its proceedings and of which all courts shall take judicial notice.

**8.** (1) Any member of the Board may hold an inquiry or conduct a hearing, and the Board may make an order based on the report of any such inquiry or hearing.

(2) Where any hearing or investigation has been commenced before more than one member of the Board, and one or more members are for any reason unable to attend on any day of the hearing or investigation, the other mem-

**9.** Power of Board members to administer oaths, etc.

**10.** Board secretary may be appointed and clerks and assistants may be employed.

**11.** Sets out duties of the secretary of the Board.

**12.** Certified copies of Board orders or regulations made available for a fee.

**13.** (1) Permits appeals to the Board from courts of revision or persons dealing with complaints against assessments in improvement districts and special areas.

bers of the Board have power to continue the hearing or investigation in all respects as fully and effectively as if the hearing or investigation had been commenced before such member or members only and make such decision as he or they may deem proper.

(3) When members of the Board are unable to attend at any hearing or investigation as mentioned in subsection (1), the members may resume their attendance at any time or from time to time at the hearing or investigation and take part therein until the termination thereof as fully and effectively as if they had been present continuously during the hearing or investigation, and any decision given by the Board pursuant to subsection (2) or this subsection following upon the conclusion of the hearing or investigation, is valid and effective notwithstanding the absence from time to time of a member or members during the hearing or investigation.

(4) Where any hearing or investigation is commenced before one member of the Board, the other members or either of them may participate at any time or from time to time in the hearing or investigation until the conclusion thereof, and may participate in any decision of the Board thereon as fully and effectively as if he or they had been present during the whole of the hearing or investigation.

**9.** A member of the Board may administer oaths, solemn affirmations or declarations in the course of a proceeding or in connection with his official duties or those of the Board.

**10.** The Lieutenant Governor in Council may appoint a secretary to the Board who may be a member of the Board, and may authorize the employment by the Board of such clerks and assistants as are deemed necessary.

**11.** The secretary of the Board shall

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

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

#### **Appeals**

**13.** (1) An appeal lies to the Board from

- (a) the decision of the court of revision of a city, town, village, municipal district or county, or the

(2) When appeal is from a court of revision of a city, a deposit required upon an appeal therefrom.

14. Permits appeals to the Board by municipalities from any assessment equalization and from any assessment made therein by the Director of Assessments, other than assessments made by him under The Assessment Act, and from assessments made by an assistant director or by an inspector of assessments.

15. The procedure on appeals from an assessment equalization order prescribed.

16. Describes the procedure upon an appeal from an assessment by the Director of Assessments.

decision of the person or persons from time to time designated by the Minister as the person or persons to deal with complaints in any improvement district or special area, and

(b) an assessment made by an assessor under *The Mineral Taxation Act*.

(2) Before any appeal is heard pursuant to this section from the decision of a court of revision of a city, there shall be deposited with the Board the sum of three dollars in respect of each parcel or building or improvement to which the appeal relates, and in the event of the appeal being allowed, the sum deposited shall be returned to the depositor, otherwise, it shall be paid into and form part of the General Revenue Fund.

**14.** An appeal lies to the Board by any municipality from all orders of the Assessment Equalization Board made in relation to the equalization of assessments and from any assessments made by the Director other than assessments made pursuant to *The Assessment Act* and from any assessment made by an assistant director of assessments or by an inspector of assessments.

**15.** (1) In the case of any appeal from any order in relation to the equalization of assessments, any municipality, or in the case of an improvement district or special area, the Minister, may appeal against such orders by giving notice to the Board in writing at any time within sixty days after the date of the sending out by the Assessment Equalization Board of the notifications referred to in section 21 of *The Municipalities Assessment and Equalization Act*.

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

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

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

**16.** In the case of an appeal from an assessment made by the Director, the person desiring to appeal shall give notice to the Board in writing within thirty days after the date of the sending out by the Director of notice of the assessment and thereafter section 15 applies *mutatis mutandis* to the hearing of the appeal.

**17.** Describes the procedure on an appeal to the Board in other cases.

**18.** Powers of the Board to adjust assessment upon an appeal.

**19.** When all the changes in the assessment in a municipality vary the total assessments therein by ten per cent or more of the total original assessment, the Board may order changes in the assessment roll in respect of particular assessments in such manner as is deemed necessary and convenient.

**20.** Board given power to require the attendance of persons before it to give evidence.

**21.** Prescribes the modes of receiving evidence by the Board.

**22.** Board empowered to make rules to govern hearings and inquiries before it.

**23.** Permits Board to delegate certain matters to others, and to fix costs.

**17.** (1) In the case of all other appeals, notice of which has been duly given to the Board, the Board shall proceed to fix a time and place for the hearing of the appeal, and shall send written notice thereof to the appellant, the owner of the property if other than the appellant and to the secretary-treasurer of the municipality in which the property or business is situate, or to the Deputy Minister of Municipal Affairs, as the case may be.

(2) The date fixed for the hearing of the appeal shall not be sooner than the tenth day after the mailing of the notice from the Board.

(3) Upon the date and at the place so fixed the Board shall proceed to hear and determine the appeal.

**18.** If, on the hearing of any appeal, the Board is of the opinion that the assessment is so inadjustable or inequitable that substantial justice cannot be done by adjusting the assessment in such cases as are then on appeal, the Board may order that the whole or any part of the assessment be quashed, and that a new assessment be made.

**19.** In case it is made to appear to the Board that, by reason of the action taken by it or by the Assessment Equalization Board, the aggregate changes in the assessments in a municipality increase or decrease the total assessment of the municipality by an amount that is equal to or in excess of ten per cent of the aggregate of the original assessment, the Board may by order direct that the assessment roll of the municipality be changed in respect of such of the assessments thereon and in such manner as may appear to the Board to be requisite and convenient.

**20.** (1) The Board may, by an order signed by any member of the Board, direct any person to appear before the Board at the time and place mentioned in the order, and from day to day thereafter, either to give evidence or to produce documents, or both.

(2) A person who, after being personally served with a true copy of the order under subsection (1), makes default in complying therewith, is guilty of an offence.

**21.** The Board shall not receive evidence otherwise than under oath or solemn affirmation, and may receive evidence either orally or by affidavit or solemn affirmations or declarations as it may think proper.

**22.** All inquiries and hearings before the Board or any member thereof shall be governed by such rules as the Board may adopt.

**23.** The Board may appoint or direct any person to make an inquiry and report upon any matter pending before it, or over which it has jurisdiction under this or any

**24.** The Board upon an inquiry, or the person to whom an inquiry is delegated, here given certain specific powers.

**25.** Admissibility of certified copies of certain documents filed with the Board.

**26.** Evidential value of documents signed by the chairman or secretary of the Board and their effect as notice to parties.

**27.** Board permitted to prescribe fees and costs in respect of proceedings before it.

**28.** Order as to payment of costs enforceable as an order of the district court.

**29.** Power of Board to compel attendance, evidence, production of documents and enforcement of its orders to be those of a judge of the district court.

other Act, and may order and direct by whom and in what proportion the costs and expenses of the inquiry and report are to be paid, and may fix the amount of the costs and expenses.

**24.** The Board, or any person authorized by it to make any inquiry or report, may do any or all of the following:

- (a) enter upon and inspect any land or other property;
- (b) require the attendance of such persons as it thinks fit to summon, and examine and take the testimony of persons so summoned;
- (c) require the production of books, plans, papers and other documents;
- (d) administer oaths, affirmations or declarations.

**25.** Copies of official documents and orders filed in the office of the Board, certified by the chairman or secretary under the official seal of the Board to be true copies of the originals, are admissible in evidence in all courts of the Province in like manner as the originals.

**26.** (1) Every document purporting to be signed by the chairman or secretary of the Board, as provided in section 25, is without proof of the signature admissible in evidence as *prima facie* proof in all courts that the document was so signed and was issued by the Board and is sufficient notice thereof to all parties interested, if duly served therewith.

(2) If the document purports to be a copy of any order, direction, decision or report made or given by the Board, it is admissible in evidence as *prima facie* proof in all courts of the order, direction, decision or report, and when duly served is from the time of service sufficient notice for all purposes of the order, direction, decision or report.

**27.** (1) The Board may prescribe the fees and costs payable in respect of proceedings before it under this Act.

(2) The Board may charge a fee of ten cents for each folio of any official documents, or orders certified by it.

**28.** (1) The Board may order any party to any proceedings before it to pay to any other party thereto such amount on account of the costs, charges and expenses of the first named party incurred in the proceedings as may be fixed by the Board, and mentioned in the order.

(2) Any order made under this section, upon being filed in the office of the district court of any district within which the person liable thereunder is situate, resides or carries on business, as the case may be, is enforceable in the same manner as if it were an order of the district court.

**29.** The Board has the like powers to summon witnesses, enforce their attendance, and compel them to give evidence

**30.** Jurisdiction of Board now set out for the purposes of The Assessment Act given the Board in respect of matters under this Act.

**31.** Prescribes an offence and provides penalties therefor.

**32.** Enables any date or period of time prescribed by this Act to be varied.

**33.** This Act to prevail in case of conflict.

**34.** Present Assessment Commission becomes the Appeal Board under this Act and cases pending before Assessment Commission to be completed before Appeal Board under this Act.

**35.** Repeal provision.

and produce the books, plans, papers and other documents required to be produced and for the enforcement of its orders, decisions or judgments as are vested in a judge of the district court.

**30.** In the determination of matters brought before it under this Act, the Board has the jurisdiction given it by section 52 of *The Assessment Act*.

**31.** (1) A person who fails or omits to do anything required by this Act to be done, or who fails or omits to comply with an order of the Board is guilty of an offence.

(2) A person who is guilty of an offence against this Act is in addition to any other penalties for the failure or omission, 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.

**32.** 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 imposed under section 31.

**33.** In the case of conflict between the provisions of this Act and the provisions of any other Act, the provisions of this Act in respect of the same subject matter prevail.

**34.** After the coming into force of this Act

- (a) the members of the Alberta Assessment Commission as heretofore constituted pursuant to the provisions of *The Alberta Municipal Assessment Commission Act*, being chapter 156 of the Revised Statutes of Alberta, 1942, shall function as the Alberta Assessment Appeal Board as if they had been appointed under this Act, and
- (b) the Alberta Assessment Appeal Board has exclusive jurisdiction to hear and determine all assessment appeals lodged with and pending before the Alberta Assessment Commission at the commencement of this Act, and with respect to such appeals has and shall exercise all the duties, powers and functions previously imposed or conferred on the Alberta Assessment Commission by *The Alberta Municipal Assessment Commission Act* or any other Act.

**35.** *The Alberta Municipal Assessment Commission Act*, being chapter 211 of the Revised Statutes of Alberta, 1955, is hereby repealed.

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

No. 82

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THIRD SESSION  
THIRTEENTH LEGISLATURE  
5 ELIZABETH II  
1957

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Prescribe its Duties and Functions

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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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