

No. 60

5th Session, 13th Legislature, Alberta
7 Elizabeth II, 1959

BILL 60

A Bill to amend The Municipalities Assessment and
Equalization Act

HON. MR. HOOKE

Explanatory Note

2. (a) Section 2, clause (e) presently reads:

“(e) “equalized assessment” means the assessment established on a common basis of valuation of lands within a municipality, combined with sixty per cent of the assessment established on a common basis of valuation, of buildings and other improvements within a municipality as related to the assessment of the total lands and buildings and other improvements within all municipalities in the Province, as determined on a similar basis of valuation;”.

(b) Defines “rateable lands” for the purposes of the new clause (e).

3. Section 8, subsection (3) presently reads:

“(3) The Supervisor, upon receipt of a request therefor from a city, may designate one or more assessors of the Supervisor's staff to assist the assessor of the city in carrying out his assessment program.”.

4. The power in the new subsection (1a) is by this amendment confined to the Commissioner. Section 9(1) presently reads:

“9. (1) The Commissioner and every inspector of assessments

(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 or property and make a new assessment in lieu thereof.”.

BILL

No. 60 of 1959

An Act to amend The Municipalities Assessment and Equalization Act

(Assented to _____, 1959)

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

1. *The Municipalities Assessment and Equalization Act*, being chapter 61 of the Statutes of Alberta, 1957, is hereby amended.

2. Section 2 is amended

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

(e) "equalized assessment" means the valuation of rateable lands within a municipality established on a common basis as related to the valuation of the total rateable lands within all municipalities in the Province as determined on a similar basis;

(b) by relettering clause (i) as clause (j) and by inserting immediately before the relettered clause (j) the following:

(i) "rateable lands" means lands and buildings and other improvements that are liable to assessment and taxation;

3. Section 8 is amended by adding immediately after subsection (3) the following:

(3a) In the case of a general re-assessment of all or any part of a city, fifty per cent of the cost of any assistance given under subsection (3) 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 city concerned upon submission of the account of the Department of Municipal Affairs.

4. Section 9 is amended by striking out subsection (1) and by substituting the following:

9. (1) The Commissioner and every inspector of assessments may, for any purpose relating to an assessment enter upon and inspect any land or property.

5. (a) Section 13, subsection (1), clause (b) presently reads:

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

(b) from any assessment made by the Commissioner or an inspector of assessments."

(b) Section 13, subsection (2) presently reads:

"(2) In the case of an appeal from an assessment made by the Supervisor or the Commissioner or an inspector of assessments, 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 Supervisor or the Commissioner or an inspector of assessments of the notice of assessment."

(c) These amendments make section 13 conform to the change made by clause 4 of this Bill respecting the power to cancel an assessment. Section 13, subsection (3) presently reads:

"(3) The Alberta Assessment Appeal Board shall proceed to hear and determine the appeal made pursuant to subsection (2) and shall notify the person making the appeal and the Supervisor, or Commissioner or inspector of assessments, as the case may be, of its decision thereon."

6. This section is amended as a result of the change in the meaning of "equalized assessment". See note to clause 2. Section 21 presently reads:

"21. (1) Not later than the thirty-first day of January in every year, the secretary-treasurer or clerk 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 which shall contain such details and be in such form as may be prescribed by the Board and shall set out the aggregate of the assessments of all lands, buildings and other improvements liable to assessment in the municipality on the thirty-first day of December in the preceding year.

(2) A return under subsection (1) shall state the assessed value, of taxable lands, buildings and other improvements in the municipality.

(3) The Board shall compare all the returns so made pursuant to this section for the purpose of equalizing assessments so that the assessments of all lands, buildings and other improvements liable to taxation 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 lands, buildings and other improvements liable to taxation in 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.

(4) 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 or clerk of the municipality, and the Minister in the case of an improvement district or special area, a notification of the equalized assessment thereof.

(1a) The Commissioner may in his discretion cancel the assessment of any assessed parcel or property and make a new assessment or valuation in lieu thereof, as the case may require.

5. Section 13 is amended

- (a) as to subsection (1) by striking out clause (b) and by substituting the following:
 - (b) from an order made by the Commissioner and establishing the assessment or valuation of any parcel or property.
- (b) by striking out subsection (2) and by substituting the following:
 - (2) A person desiring to appeal an assessment made by the Supervisor or an order made by the Commissioner establishing an assessment or valuation shall in writing give notice to the Alberta Assessment Appeal Board within thirty days after the date of the sending out of the notice of assessment or order, as the case may be.
- (c) as to subsection (3) by striking out the words "or inspector of assessments".

6. Section 21 is struck out and the following is substituted:

21. (1) Not later than the thirty-first day of January in every year, the secretary-treasurer or clerk 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 which shall contain such details and be in such form as may be prescribed by the Board.

(2) The Board shall compare all the returns so made pursuant to this section for the purpose of equalizing assessments and valuations so that the assessments and valuations of all rateable lands will be upon a common basis and fair and equitable as between one another, and the Board shall confirm the same unless it appears to the Board that the assessment or valuation of the rateable lands in a municipality ought to be increased or decreased for the purpose of equalization in which case the Board shall vary the assessment or valuation by making such increase or decrease of the same as it thinks necessary and shall then confirm the assessment or valuation 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 or clerk 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 municipality may take into consideration such factors as it may deem necessary and that, in the opinion of the Board, should be considered for any purpose of equalization.

(5) The Board in determining the equalized assessment of a municipality may take into consideration such factors as it may deem necessary and that, in the opinion of the Board, should be considered for any purpose of equalization.

(6) Where in any municipality the equalized assessment, as fixed by the Board or by the Alberta Assessment Appeal Board on appeal, differs from the total assessed value of lands, buildings and other improvements in the municipality as fixed by the assessor or by the court of revision or the Alberta Assessment Appeal Board on appeal therefrom, the secretary-treasurer or clerk or the Deputy Minister, as the case may be, shall, in proportion to their assessments, divide the difference amongst all the parcels of lands, buildings and other improvements separately assessed within the municipality.

(7) Notwithstanding subsection (6), where special directions are given by the Board as to the allocation of the difference or any part thereof to any special class of lands, buildings and other improvements within the municipality, the secretary-treasurer or clerk 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, buildings and other improvements amongst all parcels of lands, buildings and other improvements separately assessed and included in the said special class.

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

(9) The assessed value of lands, buildings and other improvements as equalized by the Board shall be binding on a municipality for such purpose or purposes as may be ordered by the Lieutenant Governor in Council pursuant to this Act.

(10) Subsections (6), (7) and (8) only apply where the Lieutenant Governor in Council by order in council pursuant to section 30 prescribes that an equalized assessment determined by the Board in respect of a municipality shall be effective for taxation purposes in that municipality."

7. This changes a reference in section 22(2) to conform to the new section 21 set out by clause 6 of this Bill.

8. This amendment authorizes the Alberta Assessment Equalization Board to establish an amount that a municipality can report in its certificate of assessment for requisition purposes, in lieu of the taxable assessment.

(5) Where in any municipality the equalized assessment, as fixed by the Board or by the Alberta Assessment Appeal Board on appeal, differs from the total value of lands and buildings and other improvements in the municipality as fixed by the assessor or by the court of revision or the Alberta Assessment Appeal Board on appeal therefrom, the secretary-treasurer or clerk or the Deputy Minister, as the case may be, shall, in proportion to their assessments or valuations, divide the difference among all the lands and buildings and other improvements separately assessed or valued within the municipality.

(6) Notwithstanding subsection (5), where special directions are given by the Board as to the allocation of the difference or any part thereof to any special class of lands and buildings and other improvements within the municipality, the secretary-treasurer or clerk 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 the special class of lands and buildings and other improvements separately assessed or valued and included in the special class.

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

(8) The value of lands and buildings and other improvements as equalized by the Board is binding on a municipality for such purpose or purposes as may be ordered by the Lieutenant Governor in Council.

(9) In any year the Board may, in its discretion include as rateable land for the purposes of equalized assessment any land or building or other improvement, or any class or type thereof, in respect of which grants in lieu of taxes are payable while the same is exempt from assessment and taxation.

(10) Subsections (5), (6) and (7) only apply where the Lieutenant Governor in Council by order in council pursuant to section 30 prescribes that an equalized assessment determined by the Board in respect of a municipality is to be effective for taxation purposes in that municipality.

7. Section 22, subsection (2) is amended by striking out the figure "(4)" and by substituting the figure "(3)".

8. The following section is added immediately after section 30:

9. Commencement is to be applicable to the present assessment year.

30a. Where, pursuant to sections 284 and 297 of *The School Act*, or section 110 of *The Municipal Hospitals Act*, land and buildings and other improvements in a municipality are assessed on a different index of value from that used in other municipalities in the same school division or school district or municipal hospital district, as the case may be, then, if the municipality, on or before the fifteenth day of January in any year appeals to the Board against the existing inequity, the total value shown on the certificate of assessment shall be the amount determined and ordered by the Board for the purpose of equitably apportioning the requisition among the municipalities within the school division, the school district or the municipal hospital district, as the case may be.

9. This Act comes into force on the day upon which it is assented to and upon so coming into force shall be deemed to have been in force at all times on and after the first day of January, 1959.

No. 60

FIFTH SESSION

THIRTEENTH LEGISLATURE

7 ELIZABETH II

1959

BILL

An Act to amend The Municipalities
Assessment and Equalization Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
