

No. 61

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

BILL 61

A Bill to amend The Assessment Act

HON. MR. HOOKE

Explanatory Note

2. The definition of "buildings and improvements" or "improvements" is revised with the definition of "fixtures" in clause (1) incorporated therein. Clauses (b1) and (1) presently read:

"2. (1) In this Act,

(b1) "buildings and improvements" or "improvements" means

- (i) all buildings, or any part of any building, and all structures and fixtures erected upon, in, over, under or affixed or attached to any land and including all machinery, equipment and appliances that constitute an integral part of the building or other structure, and
- (ii) the benefit to a parcel of land of any irrigation or drainage project.

- (1) "fixtures" means the things that are so affixed to the land, either directly or indirectly, that they become an integral part of the land and are transferred, without special mention, with a transfer of title to the land, and, without restricting the generality of the foregoing, includes water, lighting, heating or other equipment used for the operation of a building, and elevators, escalators, cooling and air-conditioning equipment, partitions, vaults and things of a like nature if actually fixed to the building and intended to remain so affixed as a part of the building;".

BILL

No. 61 of 1959

An Act to amend The Assessment 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 Assessment Act*, being chapter 17 of the Revised Statutes, is hereby amended.

2. Section 2, subsection (1) is amended

(a) by striking out clause (b1) and by substituting the following clause:

(b1) "buildings and improvements" or "improvements" means

(i) a building or structure erected or placed upon, in, over or under land,

(ii) any thing so affixed to land, either directly or indirectly, that it becomes an integral part of the realty and is transferred, without special mention, with a transfer of title to the land, and, without restricting the generality of the foregoing, includes

(A) water, lighting, heating or other equipment used for the operation of a building, and

(B) elevators, escalators, cooling and air-conditioning equipment, partitions, vaults and things of a like nature if actually fixed to the building and intended to remain so affixed as part of the building,

(iii) machinery, equipment, appliances and other things that form an integral part of an operational unit affixed to the realty and designed and used for or incidental to

(A) manufacturing purposes,

(B) processing purposes, or

(C) the production of natural resources, and

(iv) the benefit to a parcel of land of an irrigation or drainage project;

(b) by striking out clause (l).

3. Certain improvements are exempted from business assessment and business taxation—see definition of “buildings and improvements” in clause 2.

4. An error in reference is corrected.

5. Under certain conditions, municipalities may adopt the values shown on the current assessment roll as the assessed values for the next following year. This amendment will require certain improvements to be assessed annually. Depreciation is to be taken into consideration in the manner prescribed.

6. Section 27, subsection (1) requires a secretary-treasurer to complete the assessment roll not later than the fifteenth day of February. These amendments remove the requirements relating to business assessment from subsection (1) and incorporate them in a separate subsection thereby allowing for the completion of the business assessment roll at some date later than the time at which the real property assessment roll must be completed.

7. An error in reference is corrected.

8. Amendments made effective as of the beginning of the assessment year.

3. Section 5 is amended by adding the following new subsection immediately after subsection (3) :

(4) Land together with any assessable improvements thereon as defined in section 2, subsection (1), clause (b1), subclause (iii) is exempt from business assessment and business taxation.

4. Section 18, subsection (1) is amended by striking out the letter “(a)” and by substituting the letter “(b)”.

5. Section 20 is amended by adding the following new subsection immediately after subsection (2) :

(2a) Notwithstanding subsection (2) the assessor shall assess all improvements that come within the definition of section 2, subsection (1), clause (b1), subclause (iii), which are hereby subject to annual assessment and annual depreciation as may be prescribed.

6. Section 27 is amended

(a) as to subsection (1) by striking out clauses (j) and (k),

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

(1a) The secretary-treasurer, upon receipt by him of any return made by the assessor pursuant to section 23 shall prepare an assessment roll and shall enter upon the assessment roll in so far as his information then permits,

(a) the assessed value of every taxable trade, business or profession, and

(b) the place where every such trade, business or profession is carried on.

7. Section 36, subsection (1), clause (e) is amended by striking out the figure “(7)” and by substituting the figure “(9)”.

8. 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 thirtieth day of December, 1958.

No. 61

FIFTH SESSION

THIRTEENTH LEGISLATURE

7 ELIZABETH II

1959

BILL

An Act to amend The Assessment Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
