

No. 44

1st Session, 14th Legislature, Alberta
8 Elizabeth II

BILL 44

An Act to amend The Assessment Appeal Board Act

HON. MR. HOOKE

Explanatory Note

2. Section 14 presently reads:

"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 Supervisor other than assessments made pursuant to The Assessment Act and from any assessment made by the Commissioner or by an inspector of assessments."

3. (29) The Board hears appeals under other Acts as well as The Assessment Act. Section 30 presently reads:

"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."

and section 52 of The Assessment Act presently reads:

"52. In determining matters brought before the Alberta Assessment Appeal Board, the Alberta Assessment Appeal Board has jurisdiction to determine

- (a) the amount of the assessment,
- (b) whether or not any things are or were assessable, or
- (c) whether or not any persons were properly entered on the assessment roll or are or were legally assessed or exempted from the assessment."

(30) Present section 29 revised in subsection (1); balance new. Section 29 presently reads:

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

BILL

No. 44 of 1960

An Act to amend The Assessment Appeal Board Act

(Assented to _____, 1960)

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

1. *The Assessment Appeal Board Act*, being chapter 2 of the Statutes of Alberta, 1957, is hereby amended.

2. Section 14 is amended by striking out the words "or by an inspector of assessments".

3. Sections 29 and 30 are struck out and the following substituted:

29. The Board has jurisdiction to determine

- (a) the amount of an assessment,
- (b) whether or not any property is or was assessable, and
- (c) whether or not the name of any person was properly entered on the assessment roll or whether or not any property or business is or was legally assessed or exempt from assessment.

30. (1) The Board has all the powers of a judge of the district court

- (a) to compel the attendance of witnesses and to examine persons under oath,
- (b) to compel the production of all books, papers and documents, and
- (c) to enforce its orders, decisions and judgments.

(2) The Board may from time to time adjourn the hearing of an appeal.

(3) The Board may appoint a person to act as Clerk of the Board for the hearing of appeals.

4. This Act comes into force on the day upon which it is assented to.

No. 44

FIRST SESSION

FOURTEENTH LEGISLATURE

8 ELIZABETH II

1960

BILL

An Act to amend The Assessment
Appeal Board Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
