

No. 101

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

BILL 101

A Bill to Consolidate and Revise the Law Respecting the
Assessment of Property Liable to Taxation in Towns,
New Towns, Villages, Counties, Municipal Districts, Im-
provement Districts and Special Areas

HON. MR. HOOKE

Explanatory Note

General. The Assessment Act, chapter 17 of the Revised Statutes, 1955, was first enacted by chapter 81 of 1938 and appeared in the 1942 Revision as chapter 157. In the intervening 22 years, only 5 of them were without amendments to the original Act. In recent years many new Acts relating to assessment and taxation in municipalities have been enacted; this Bill will revise The Assessment Act in the light of present assessment practices and procedures.

(The section references in these notes are to the Revised Statutes 1955 as amended.)

2. Definitions.

(a) Section 2(a).

(b) Section 2(a1).

(c) Section 2(a2).

(d) Section 2(b), but the reference to collecting school districts removed.

(e) New.

(f) New. See clause 59 where the term is used.

(g) Section 2(e), but reference made to the governing body of new towns.

(h) Section 2(g) revised.

BILL

No. 101 of 1960

An Act to Consolidate and Revise the Law Respecting the Assessment of Property Liable to Taxation in Towns, New Towns, Villages, Counties, Municipal Districts, Improvement Districts and Special Areas

(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. This Act may be cited as "*The Assessment Act, 1960*".

Interpretation

2. In this Act,

- (a) "Appeal Board" means the Alberta Assessment Appeal Board appointed pursuant to *The Assessment Appeal Board Act*;
- (b) "Alberta Assessment Equalization Board" means the Alberta Assessment Equalization Board appointed pursuant to *The Municipalities Assessment and Equalization Act*;
- (c) "Assessment Commissioner" means the Assessment Commissioner appointed pursuant to *The Municipalities Assessment and Equalization Act*;
- (d) "assessor" means a person appointed, pursuant to *The Municipalities Assessment and Equalization Act*, *The Municipal District Act*, *The Improvement Districts Act*, *The Special Areas Act*, *The County Act*, or *The Town and Village Act*, to make an assessment in a municipality;
- (e) "by-law" includes an order of the Minister made under *The Improvement Districts Act* or *The Special Areas Act*;
- (f) "collecting school district" means a school district empowered under section 305 of *The School Act* to levy and collect taxes;
- (g) "council" means the council of a town, village, county or municipal district, the board of administrators of a new town and, in the case of an improvement district or special area, means the Minister;
- (h) "fair actual value" means the value for assessment purposes as determined according to the standards

(i) Section 2(h) to (k). This definition includes in the definition of "farm buildings" the present definitions of "farmer", "farming", "farm land", all of which were defined for the purpose of defining "farm buildings".

(j) This definition of "improvement" is a revision of the definitions of "buildings and improvements" (or "improvements").

(k) New. The term "land" is generally used throughout the Act in a physical rather than a legal sense, yet in the present Act section 2(m) it is defined in its broadest aspect. This creates difficulty in interpreting the sections where the term is used in a different and more elementary meaning. In this Bill the term is defined in the physical sense and so used.

(l) Section 2(n).

(m) Section 2(p), but "new town" added.

and methods recommended by the Assessment Commissioner and prescribed by the Minister pursuant to *The Municipalities Assessment and Equalization Act*;

- (i) "farm buildings" means improvements used only in connection with the production of crops or livestock or both or in connection with fur production or beekeeping and situated on land
 - (i) consisting of one or more parcels not separated otherwise than by a road, public way or road allowance,
 - (ii) used in connection with the production of crops or livestock or both, or in connection with fur production or beekeeping, and
 - (iii) operated as a unit
 - (A) by a person who derives from that activity an income sufficient to provide a livelihood where the unit contains twenty acres or more or has been reduced to less than twenty acres by compulsory purchase or expropriation, or
 - (B) by a person who derives his livelihood principally from the cultivation of the unit where the unit contains less than twenty acres;
- (j) "improvement" means
 - (i) a building or structure erected or placed upon, in, over or under land, whether or not it is so affixed as to become transferred without special mention by a transfer of the land,
 - (ii) any thing affixed to or integrated in a building or structure affixed to the land that would without special mention be transferred by a transfer of the land, and
 - (iii) machinery, equipment, appliances and other things that form an integral part of an operational unit designed and used for or in
 - (A) any processing or manufacturing operation, or
 - (B) the production of natural resources or the transmission of natural resources by pipe line,
 whether or not the machinery, equipment, appliances or other things are so affixed as to become transferred without special mention by a transfer of the land;
- (k) "land" means physical land;
- (l) "Minister" means the Minister of Municipal Affairs;
- (m) "municipality" means a town, new town, village, county, municipal district, improvement district or special area;

(n) Section 2(q) in part. The reference to property other than land is removed and a reference to Crown land is inserted.

(o) Section 2(r) but in subclause (v) the reference to the location of the leased land has been omitted.

(p) Section 2(u).

(q) Cf. section 2(v) of the Act. Revised in view of definition changes and to make it clear that term "purchaser" applies to a purchaser under an agreement for sale.

(r) Section 2(y).

(s) Section 2(aa) but reference to "new town" added.

(t) Section 2(bb1).

3. Section 3(1) revised. Subsection (2) omitted as repetition.

- (n) "owner" means
 - (i) in reference to Crown land, the Crown,
 - (ii) in reference to other land, the person registered under *The Land Titles Act* as the owner of the fee simple estate in the land;
- (o) "parcel" means
 - (i) a quarter section of land according to the system of surveys under *The Alberta Surveys Act* or any lesser area the description of which has been approved by the proper land titles office,
 - (ii) where there has been a subdivision and a plan thereof has been registered in the land titles office, any unsubdivided block or lot, or any part of any such block or lot in any area of land shown on such plan,
 - (iii) where a building has been erected on two or more blocks or lots thereof, all such blocks or lots,
 - (iv) all the land forming part of any railway, irrigation or drainage right of way, or
 - (v) all the land included in any one grazing or timber lease or permit from the Government of Canada or of the Province;
- (p) "prescribed" means prescribed by the Minister;
- (q) "purchaser" means a person who is purchasing or has purchased or is otherwise acquiring or has acquired land but has not yet become the owner of the land, whether he purchases or otherwise acquires the land from the owner directly or indirectly;
- (r) "school building"
 - (i) means a building used or intended to be used for school classrooms, and
 - (ii) includes any other room that is in such a building and used or maintained for school purposes, but
 - (iii) excludes any portion of such a building that is used or maintained for residential or other private purpose;
- (s) "secretary-treasurer" means the secretary-treasurer of a town, new town, village, county or municipal district and in the case of an improvement district or special area the Deputy Minister or an officer of the Department of Municipal Affairs designated by him;
- (t) "Supervisor of Assessments" means the Supervisor of Assessments appointed pursuant to *The Municipalities Assessment and Equalization Act*.

Application of Act

3. In so far as it is applicable thereto, this Act shall be

4. (1) Section 4 revised to remove references to specific Acts and to make this provision more clearly the authority for the assessment and taxation of property in any municipality. Cf. section 457(1) of The City Act.

(2) Cf. City Act section 457(2) and Assessment Act section 2(d) defining "conditional owner". The latter term is used in the present Act in section 27(1)(d) only; however, the principle here provided for is accepted practice arising from the provisions of the municipal Acts.

5. New.

6. Section 7(1) in part.

7. (1) Section 7(1) balance and revised.

(2) Section 11(1) revised.

8. Section 11(2) revised.

9. (1) Section 14(1) revised.

construed as if it had been enacted as part of *The Town and Village Act, The County Act, The Municipal District Act, The Improvement Districts Act, The Special Areas Act and The School Act*, or any of them.

Liability to Assessment

4. (1) Except as provided by this Act or any other Act of the Province all property that is situate in any municipality is subject to assessment and taxation by the municipality.

(2) In the case of land that is exempt from assessment and taxation the interest of a person who is

- (a) a purchaser of the land under a *bona fide* agreement for sale, or
- (b) an occupant of the land under a lease, licence or permit, but not an occupant in possession in an official capacity on behalf of a person exempt from taxation,

is subject to assessment and taxation by the municipality unless that person is himself exempt from taxation.

5. Every year, each municipality shall prepare an assessment roll setting forth the assessed value of all assessable property within the municipality as established by the assessor in accordance with this Act.

6. Land shall be assessed at its fair actual value exclusive of any improvements thereon.

7. (1) An improvement on land that is not exempt from assessment and taxation shall be assessed to the owner of the land apart from the land on which the improvement is situate and at sixty per cent of its fair actual value.

(2) An improvement on land that is exempt from assessment and taxation shall be assessed at sixty per cent of its fair actual value, to the persons who have the right or title to the improvement, or to the exclusive use of the improvement, other than a person who occupies or uses the improvement in an official capacity for the owner of the land.

8. A pipe line that is used for the transmission of oil, salt, natural gas or water and liable to assessment under this Act shall be assessed as an improvement to the person who owns the pipe line.

9. (1) Where, by virtue of a lease, licence or permit from the owner of a parcel of land, a person is in occupation of a part of the surface of that land for the purpose of

- (a) working any mines or minerals, in, on or under that land or in or under any land in the vicinity thereof,
- (b) drilling for oil, salt or natural gas, or
- (c) operating any well for oil, salt or natural gas,

(2) Section 14(3) revised.

(3) Section 14(4) revised.

10. Section 10(1) revised.

11. Section 10(2) revised.

12. Section 10(4).

13. Section 12(1).

14. (a) Section 5(1) (c).

the improvements on the land and used or intended to be used or capable of being used for the purposes for which the surface of the land is in part occupied

- (d) shall be assessed together with the land forming the site of the improvements to the person so in occupation of part of the surface of the land, if the lease, licence or permit is held of the Crown, or
- (e) if the lease, licence or permit is not held of the Crown, shall be assessed, apart from the parcel of land, to the person so in occupation of part of the surface of the land.

(2) Where a person is in occupation of any part of the surface of a parcel of land under a lease, licence or permit from the owner of the parcel for any of the purposes specified in subsection (1), the land so occupied by him shall be assessed to the owner of the parcel, but the rate of assessment thereof shall not exceed the highest rate of assessment on agricultural land situate in the same municipality.

(3) Where Crown or other land is occupied under authority of an order made pursuant to *The Right of Entry Arbitration Act* or any other Act it shall, for the purposes of this section, be deemed to be occupied by virtue of a lease or licence from the owner of the land.

10. Where improvements are erected or placed upon land that forms part of the station grounds or right of way of a railway company, if the land upon which the improvements are situate is leased from the railway company, the improvements, together with the land forming the site thereof and occupied therewith, shall be assessed to the lessee as if he were the owner of the land.

11. Where any land is held under a lease from a railway company as an industrial site, the land and improvements thereon shall be assessed to the lessee as if he were the owner of the land.

12. Every lessee referred to in section 10 or 11 shall, whether his name appears upon the assessment roll or not, pay taxes upon the assessed value of the improvements mentioned in section 10 or 11 and the land forming the site thereof or occupied therewith, at the rates lawfully imposed thereon, irrespective of the extent or nature of his interest therein.

13. Where a spur track or railway siding or a part thereof is situated upon land that is not owned by the proprietor of the track or siding, the track or siding shall be assessed as an improvement to the proprietor of the track or siding.

Exemptions

14. The following property is exempt from assessment and taxation by a municipality, namely:

(b) Section 5(1) (d), but reference made to a city and “public” use removed.

(c) Section 5(1) (a).

(d) Section 5(1) (b).

(e) Section 5(1) (e) but extended to exempt also buildings used for religious education.

(f) Section 5(1) (f).

(g) Section 5(1) (i).

(h) Section 5(1) (j).

- (a) all personal property except personal property that is expressly declared by this Act to be assessable;
- (b) land and improvements owned by a municipality or city when held for the use of the municipality or city;
- (c) school buildings and lands owned and occupied by a school district or school division solely for the purpose of a school and not exceeding
 - (i) in the case of a town or village, four acres of land for each school, or where required and used for school purposes, such greater acreage as may be exempted by a by-law of the town or village, and
 - (ii) in the case of any other municipality, eight acres of land for each school, or, where required and used for school purposes, such greater acreage as may be exempted by a by-law of the municipality;
- (d) all dormitories, offices, garages, workshops, and warehouses, owned and occupied by a school district or school division for the public use of the school district or school division, and all buildings, other than school buildings, if used or intended to be used solely for the purpose of a school and the land necessary as a site for any such buildings;
- (e) a parcel of land held by or for the use of any religious body and on which is situated a building chiefly used for divine service, public worship or religious education, if
 - (i) when situated in a town or village, the land does not exceed one-half acre or such greater area not in excess of four acres as may be exempted by by-law from assessment and taxation, and
 - (ii) when situated in any other municipality, the land does not exceed three acres, together with the building chiefly used for divine service, public worship or religious education, but exclusive of any other building thereon and exclusive of any part of the building chiefly used for divine service, public worship or religious education that is used chiefly for other purposes;
- (f) land in use as a public cemetery and not exceeding twenty-five acres, together with any building or structure on the land and used for burial purposes but exclusive of any other building or structure on the land;
- (g) land held by and for the use of any agricultural society, organized or formed under *The Agricultural Societies Act* together with any improvements thereon and so held;
- (h) two-thirds of the value of the improvements as determined for assessment purposes of any seed-

(i) Section 5(1)(k).

(j) Section 5(1)(m).

(k) Section 5(1)(p) revised.

(l) Section 5(1)(q).

(m) New.

(n) Section 5(1)(w) revised.

(o) Section 5(1)(z).

(p) Section 5(1)(bb).

(q) Section 5(1)(cc).

(r) Section 5(1)(r).

(s) Section 5(1)(n).

cleaning plant constructed under an agreement authorized by section 10 of *The Agricultural Service Board Act*;

- (i) land used in connection with and for the purposes of a hospital receiving aid from the Province under the provisions of any Act of the Legislature, together with any building thereon and used as a hospital or in connection therewith, if such land does not exceed
 - (i) when the land is situate in a town or village, four acres in extent, and
 - (ii) when the land is situate in any other municipality, twenty-five acres in extent;
- (j) land not exceeding five acres in extent and
 - (i) forming the site of any improvements used chiefly for community purposes, or
 - (ii) used solely for community games, sports, athletics or recreation, together with the improvements thereon that are used for any of the purposes specified in subclause (i) or (ii);
- (k) minerals;
- (l) land together with any improvements thereon owned by a branch or local unit of the Canadian Legion, the British Empire Service League, the Army and Navy Veterans' Association, and any other organization of ex-servicemen from time to time approved by the Minister,
 - (i) if and so long as the property is used chiefly for the purpose of any such branch or local unit, and
 - (ii) if when situated in a town or village, the land does not exceed two acres in extent;
- (m) land occupied by Ducks Unlimited (Canada) by lease or licence from the Crown together with any improvements thereon used in connection therewith;
- (n) farm buildings;
- (o) growing crops;
- (p) land and improvements vested in any library board established under *The Libraries Act* and that are used mainly for the purposes of the library;
- (q) works constructed, operated and used in connection with any irrigation ditches as well as ditches operated under and subject to *The Water Resources Act* or *The Irrigation Districts Act*, until the year following the year in which the operation of such works ceases;
- (r) Crown lands and every right, title or interest of the Crown in any property;
- (s) land held under a grazing lease or permit from the Government of Canada or of Alberta, and land leased by either of such Governments upon terms that restrict the user thereof to grazing;

(t) Section 5(1)(o).

15. Section 18(4) revised.

16. Section 17(1).

17. Section 17(2), but made mandatory rather than permissive.

18. Section 17(3).

19. Section 15(4) but made subject to “any other Act” as well as to this Act.

20. (1) and (2) Section 15(1) and (2).

21. (1) Section 20(1)(b).

- (t) land held under an agricultural or cultivation lease from the Government of the Province.

Duties of Assessor

15. In every town and village the assessor shall, not later than the thirty-first day of December in each year, assess for taxation purposes in the next following year all assessable property in the town or village.

16. (1) Notwithstanding section 15 the council of a town or village may, by by-law, passed not later than the thirty-first day of October authorize the assessor to use the assessed value of any property as shown on the assessment roll of the current year as the assessed value of that property for the next following year.

(2) No council shall pass a by-law pursuant to subsection (1) in more than four consecutive years.

17. (1) Notwithstanding section 15, the council of a village that has been newly organized shall adopt the assessed values of the property within the village as made in the previous year by the municipality within which the village was previously contained.

(2) The assessment adopted pursuant to subsection (1) shall not again be adopted in any succeeding year.

18. Within five days of the passage of a by-law pursuant to section 16 or section 17, the secretary-treasurer of the town or village shall forward a certified copy of the by-law to the Supervisor of Assessments.

19. In every county, municipal district, improvement district and special area the assessed value of property as shown on the assessment roll of the current year is, subject to the other provisions of this or any other Act, the assessed value of that property for the next following year.

20. (1) At any time he deems it to be in the public interest the Minister may order a general assessment to be made in any county, municipal district, improvement district or special area.

(2) Where a general assessment is ordered pursuant to subsection (1) the assessor shall as directed by the order assess all assessable property in the municipality.

21. (1) In a town or village where a by-law has been passed pursuant to section 16, the assessor shall make his assessment by adopting those assessed values authorized by the by-law and by assessing not later than the thirty-first day of December all assessable property for which a value has not been authorized by the by-law.

(2) Section 20(1)(a).

22. (1) Section 20(2). Clause (a) is new.

(2) Section 20(1).

23. Section 7(4), but clause (d) is section 2(b1)(iv) of present Act.

24. Section 21, altered to establish the value of exempt property on the same basis as assessable property.

25. (1) Section 25 but requirement changed to "immediately after the completion of the assessment" from "not later than the thirty-first of December".

(2) Section 26.

(2) In a county, municipal district, improvement district or special area where a general assessment has not been ordered the assessor shall make his assessment by adopting the assessed values as shown on the assessment roll of the current year and by assessing not later than the thirty-first day of December all assessable property that does not appear on the assessment roll of the current year.

22. (1) Notwithstanding sections 19 and 21, the assessor shall re-assess, not later than the thirty-first day of December in each year,

- (a) all assessable machinery, equipment, appliances and other things described in subclause (iii) of clause (j) of section 2, and shall allow annual depreciation thereon,
- (b) all other assessable property the value of which is decreased by the destruction of an improvement thereon or by some cause other than fair wear and tear, and
- (c) all other assessable property the value of which is increased by the erection, completion or repair of an improvement thereon or by some other physical cause.

(2) The assessor shall write the word "non-assessable" opposite the description of any property that has ceased to be assessable.

23. In determining the value of land an assessor shall have regard to

- (a) any advantages or disadvantages of location,
- (b) the quality of the soil,
- (c) any profitable use that may reasonably be made of the land,
- (d) the benefit to the land of an irrigation or drainage project, and
- (e) such other considerations as the Assessment Commissioner may from time to time direct.

24. The assessor shall determine the value of all exempt land and improvements, other than farm buildings, as if they were assessable under this Act and shall include the valuations thereof in his return to the secretary-treasurer, clearly indicating that the property so valued is exempt from assessment and taxation.

25. (1) Immediately after the completion of the assessment or the date prescribed in an order made under section 20 the assessor of each municipality shall, in the prescribed form, make to the secretary-treasurer a return or returns of the assessment made by him.

(2) The assessor shall make and attach to each return made under subsection (1) a statutory declaration in the prescribed form.

26. (1) Section 27(1).

(2) Section 27(1), but the reference to “timber licences” removed from here as section 9 of present Act is omitted.

(3) Section 27(1) (e).

(4) Section 27(1) (n) revised to conform to change in clause 24 from present section 21.

27. Section 27(3).

Duties of Secretary-Treasurer

26. (1) Upon receipt of any return made by the assessor pursuant to section 25, the secretary-treasurer shall prepare an assessment roll not later than the fifteenth day of February in the year following the year in which the assessment has been made.

(2) The secretary-treasurer shall enter upon the assessment roll in so far as his information then permits:

- (a) a brief description of each parcel of land that is liable to assessment and, unless it is a full quarter section or is described according to a plan of subdivision registered in a land titles office, the number of acres the parcel contains;
- (b) the name and post office address of the owner of each parcel liable to assessment;
- (c) the name and post office address of any purchaser entitled to possession of a parcel liable to assessment;
- (d) the name and post office address of the owner of each improvement liable to assessment;
- (e) the name and post office address of every lessee or licensee of land that by this Act is assessed to the lessee or licensee as if he were the owner thereof;
- (f) the assessed value of every assessable parcel of land separate from the value of any improvements thereon;
- (g) the assessed value of every assessable improvement separate from the value of the land of which it is a part.

(3) The secretary-treasurer shall enter upon the assessment roll the name and post office address of every owner by whom or on whose behalf an agreement for the consolidation of arrears of taxes authorized by any Act has been entered into in respect of a parcel finally acquired by the municipality under any Act providing for the recovery of taxes.

(4) The secretary-treasurer shall enter on the assessment roll in a separate part, the name of the owner, a brief description of each parcel, the value of the land and improvements as determined pursuant to section 24.

27. The failure to enter upon an assessment roll any of the particulars required by subsection (2) of section 26 or by subsection (2) of section 65

- (a) does not invalidate the assessment of any property or business, and
- (b) where a correct description and the assessed value of the property or business appear on the roll, does not affect the liability of any person to pay taxes in respect of that property or business.

28. (1) Section 29(1).

(2) Section 20(3) revised.

(3) Section 29(4).

29. (1) Section 29(1).

(2) Section 29(2).

(3) Section 29(3).

30. (1) Section 30(1) and (3) and (4) in part.

(2) Section 30(1a).

28. (1) Not later than the first day of March in each year the secretary-treasurer shall mail an assessment slip in the prescribed form to every person whose name and post office address appears on the assessment roll.

(2) No assessment slip respecting land or improvements need be sent to any person whose name appears on the assessment roll of the previous year in respect thereof unless the assessment of the current year differs from the assessment of the previous year.

(3) No assessment slip need be sent to any purchaser of land unless before the first day of March a notice in writing is received by the secretary-treasurer showing the purchaser's interest in the land and giving his name and postal address and requesting that notices of assessment and taxation be sent to him.

29. (1) The secretary-treasurer shall cause to be made on the assessment roll an entry showing the date of mailing of each slip and the entry shall be initialled, or stamped with a symbol representing his initials, by the secretary-treasurer or a person authorized by him.

(2) The entry of the date of the mailing of the assessment slip and the entry of the initials or symbol representing the initials of the person making the entry is *prima facie* proof of the mailing of the assessment slip upon the date entered without proof of the authority of the person making the entry to make it or of such person's initials or of the symbol representing such person's initials and the absence of any date and initials or symbols representing the initials is *prima facie* proof that the assessment slip has not been mailed.

(3) Where the post office address of a person whose name appears on the roll is not entered on the roll, an assessment slip shall be completed and retained in the office of the secretary-treasurer, and in such a case the absence of a date and initials or symbol representing the initials is *prima facie* proof that the post office address of the person named on the roll is unknown.

30. (1) The secretary-treasurer shall

- (a) not later than the fifteenth day of February, in the case of a general assessment, or
- (b) not later than the thirty-first day of December, in the case where the assessed value of property shown on the assessment roll of the current year is authorized for use as the assessed value for the next succeeding year,

publish a notice in the prescribed form in one issue of a newspaper published in the municipality or if there is no such newspaper, in a newspaper in general circulation in the municipality.

(2) Where in an improvement district or special area it is not convenient to publish the notice as required by sub-

(3) Section 30(2).

31. (1) Section 30(3) and (4).

(2) Section 30(5).

32. (1) Section 38(2) in part.

(2) New.

(3) Section 38(2), balance.

(4) Section 37(1).

(5) Section 38(3).

(6) Section 38(7).

33. (1) Section 38(4) in part.

(2) Section 38(5).

section (1), the Deputy Minister may provide for the mailing of a copy of the notice to every person whose name appears upon the assessment roll of the improvement district or special area.

(3) In lieu of the publishing of a notice as required by subsection (1) the council of a county or municipal district may by resolution authorize the secretary-treasurer to cause the notice to be issued by either of the methods provided by section 51 of *The Municipal District Act*.

31. (1) In a town or village the secretary-treasurer, in addition to publishing the notice as required by section 30, shall in the prescribed form post in five conspicuous places in the town or village a notice of the preparation of the assessment roll.

(2) In lieu of posting notices as required by subsection (1) the council may by resolution authorize the secretary-treasurer to cause the notice to be issued by either of the methods provided by section 57a of *The Town and Village Act*.

Complaints and Appeals

Court of Revision

32. (1) In a town and in a county or municipal district having a council of more than five members, the court of revision shall consist of five members of the council appointed annually by the council.

(2) In a new town, the court of revision shall consist of the members of the board of administrators.

(3) In a village and in a county or municipal district having a council of five members or less, the court of revision shall consist of the members of the council.

(4) In an improvement district or special area the court of revision shall consist of such person or persons as may from time to time be designated by the Minister.

(5) Where a municipality is under the control of an official administrator, the official administrator shall be the court of revision for the municipality.

(6) The members of a court of revision may be paid such remuneration and expense money as the council of the municipality may by by-law provide.

33. (1) Three members of a court of revision constitute a quorum and a majority of the members present may decide all questions before the court.

(2) Where a court of revision consists of three members, one of whom is ineligible to sit under section 34 or is unable to attend, the other two members constitute a quorum.

34. (1) Section 38(4) balance.

(2) The rule in section 38(3) is here reversed so far as court of revision is concerned.

35. Section 38(8).

36. (1) Section 38(6).

(2) Section 37(2).

37. (1) Section 36(1).

(2) Section 36(2).

(3) Section 36(3).

(4) Section 36(4).

(5) Section 36(5), but prescribed form abolished.

34. (1) No member of a court of revision shall sit upon any hearing respecting any property in which he is directly or indirectly interested.

(2) Where an official administrator is not eligible to sit as a court of revision by reason of subsection (1), the Minister shall appoint some other person to act as the court of revision.

35. The council shall, by resolution, fix a date for the sitting of the court of revision.

36. (1) The secretary-treasurer shall be the clerk of the court of revision and shall record all proceedings thereof.

(2) In an improvement district or special area the person designated by the Minister to act as the court of revision shall perform all the duties of a secretary-treasurer with respect to a court of revision.

37. (1) A person whose name appears on the assessment roll of any municipality may complain to the court of revision in respect of

- (a) an error or omission alleged in respect of the assessment of any property,
- (b) an assessment alleged to be too high or too low,
- (c) a property in any way wrongly assessed, or
- (d) the name of a person alleged to be wrongfully entered upon or omitted from the assessment roll.

(2) A complainant shall notify the secretary-treasurer in writing of the particulars and grounds of his complaint.

(3) The notice of complaint may be handed to the secretary-treasurer or left at his usual place of abode or sent to him by mail, and shall be so delivered or mailed

- (a) in the case of a general assessment, within thirty days after the mailing of the assessment slip as required by section 28,
- (b) in the case of an annual assessment, within thirty days after the mailing of the assessment slip,
- (c) in a town or village where the assessment for the current year is adopted for the succeeding year pursuant to section 16, during the month of January in the year following the year in which the assessment is adopted, and
- (d) in a municipal district, county, special area or improvement district in the case of an assessment governed by section 19, during the month of January in the year in which the assessment is effective.

(4) A notice of complaint shall be deemed to have been received if it is sent by registered mail to the secretary-treasurer at his office.

(5) Every notice of complaint shall contain the post office address to which all notices are required to be sent to the complainant.

38. (1) Section 39(1).

(2) Section 39(2).

(3) Section 39(3).

39. Section 40.

40. Section 41.

41. (1) Section 42(2).

(2) Section 42(1).

42. Section 43.

43. Section 44.

38. (1) Upon the receipt by the secretary-treasurer of a notice of complaint, he shall notify the complainant, the assessor and every person affected thereby of the time and place of the sitting of the court of revision to hear the complaint.

(2) A notice pursuant to subsection (1)

(a) shall be sent by registered mail to any person affected at the post office address shown on the complaint or shown on the assessment roll at least fifteen days before the sitting of the court of revision, or

(b) where a person affected resides within the municipality shall be sent by registered mail or served at the person's residence at least ten days before the sitting of the court of revision.

(3) Before the sitting of a court of revision, the secretary-treasurer shall prepare, in the prescribed form, a list of the complaints to be heard at the sitting, and the list shall be posted at the office of the secretary-treasurer at all times during the sitting of the court of revision.

39. The complaints shall be heard as far as possible in the order in which they stand upon the list but the court of revision may adjourn or expedite the hearing of any complaint.

40. Where the complainant or any person whose assessment may be affected by the result of a complaint fails to appear in person or by an agent the court of revision may proceed in his absence.

41. (1) Any member of a court of revision hearing a complaint may administer oaths to witnesses giving evidence before the court.

(2) A witness giving evidence before a court of revision need not be sworn except where

(a) the witness is giving evidence on his own behalf,

(b) an oath is requested by a person with an opposing interest, or

(c) the court deems it necessary or proper.

42. A court of revision shall not vary the assessment of any property where the value at which it is assessed is in fair and just proportion with the values at which other property in the municipality is assessed.

43. Every court of revision shall complete its duties within ninety days after the date set by this Act for the mailing of assessment slips and except as otherwise provided by this Act, no complaint shall be heard after that date.

44. (1) Section 45(3).

(2) Section 45(4).

45. (1) Section 45(1).

(2) Section 45(2).

46. (1) Section 46(1).

(2) and (3) Section 46(2).

47. (1) and (2) Section 48(1) in part and (3).

44. (1) When a court of revision gives a decision on a complaint the secretary-treasurer shall forthwith notify the complainant, the assessor and every person shown on the assessment roll whose assessment is affected by the decision, of the decision of the court, by having a notice in writing either personally served or sent by registered mail.

(2) Where a court of revision omits, neglects or refuses to hear or decide a complaint by the date fixed for the completion of its duties, the secretary-treasurer shall immediately notify the complainant and the assessor in the manner provided in subsection (1).

45. (1) The secretary-treasurer shall immediately amend the assessment roll in accordance with a decision of the court of revision.

(2) Every amendment to an assessment roll made pursuant to subsection (1)

- (a) shall be made in ink of a different colour from that of the original roll, and
- (b) shall be verified by the initials of the secretary-treasurer.

46. (1) Upon the closing of the sittings of the court of revision or where there are no complaints upon the expiry of the time for complaining the secretary-treasurer, over his signature, shall enter at the end of the roll a certificate in the following form:

“Roll finally completed this day of, 19.....”.

(2) The assessment roll as certified in accordance with subsection (1) is, subject to amendment pursuant to section 52, 54 or 55, the assessment roll of the municipality for that year.

(3) Subject to changes made on appeal, the assessment roll as certified is valid and binds all parties concerned

- (a) notwithstanding any defect in or omission from the roll or mistake made in or with regard to the roll, and
- (b) notwithstanding any defect, error or misstatement in any assessment slip or notice or the failure to deliver any assessment slip or notice.

Appeals to the Appeal Board

47. (1) Any person

- (a) who, or the assessment of whose property, is affected by a decision of a court of revision, and
- (b) who appeared before the court of revision in person or by agent or sent to the secretary-treasurer a document setting out in detail the grounds of his complaint,

may appeal to the Appeal Board against the decision.

(2) An assessor may appeal to the Appeal Board against a decision of a court of revision.

(3) Section 48(1) balance.

48. (1) and (2) Section 48(2).

49. (1) Section 48(4).

(2) Section 48(5).

50. Section 51.

51. Section 49, but subsections (2) to (4) thereof and sections 50 and 52 omitted from this Act for inclusion in the Act referred to.

52. Section 54.

53. (1) Section 29(5).

(2) Section 29(6) revised.

(3) An assessor or the complainant may appeal to the Appeal Board in respect of a complaint which a court of revision has omitted, refused or neglected to hear or decide.

48. (1) An appeal pursuant to section 47 may be made within twenty-one days after the mailing or personal service of the notice required by section 44 upon the person appealing.

(2) Within the time limited by subsection (1) an appellant shall, either by personal service or by registered mail, serve a written notice of appeal upon the secretary-treasurer of the municipality in which the property is situate.

49. (1) Not later than seven days after the expiry of the time limited for service of notice of appeal the secretary-treasurer shall forward to the Appeal Board a list of all notices received by him setting out the addresses of the appellants and particulars of the assessments under appeal.

(2) The secretary-treasurer shall post in his office a conspicuous notice containing the names of all appellants and parties appealed against with a brief statement of the grounds of each appeal and stating the time and place at which the Appeal Board will sit.

50. The secretary-treasurer of a municipality from which an assessment is being appealed shall appear at the hearing and produce the assessment roll and all papers in his custody connected with the matter under appeal.

51. The Appeal Board in hearing appeals is governed by the provisions of this Act and *The Assessment Appeal Board Act*.

52. As soon as the Appeal Board gives its decision upon an appeal the secretary-treasurer shall amend the assessment roll in accordance with the decision and shall initial the amendment.

Errors and Omissions

53. (1) An error, omission or misdescription on an assessment slip or the non-receipt of an assessment slip

- (a) by the person to whom it is addressed or mailed, or
- (b) by a person named on the assessment roll whose address is not known,

does not invalidate the assessment or confer any right to exemption from taxation.

(2) Where an error, omission or misdescription on an assessment slip has influenced a person to whom the assessment slip is directed to refrain from complaining against the assessment within the time allowed under section 37, that person is entitled to receive a corrected assessment slip and he may complain to the court of revision against the

54. (1) Section 31(1).

(2) Section 31(3).

(3) Section 31(4).

55. (1) Section 31(2).

(2) New.

56. Section 32.

57. (1) and (2) Section 35(1) and (2), but the reference to liability to pay taxes of that year in subsequent years and clauses (a) and (b) omitted, as well as the requirement for council approval.

assessment as shown on the corrected assessment slip within thirty days of the mailing of the corrected assessment slip.

54. (1) The council may at any time authorize the correction of errors or omissions in the assessment roll.

(2) Where the name of a person whose name should appear on the assessment roll does not appear thereon or where the correction of errors or omissions in the roll would not involve a change in the assessed value, the secretary-treasurer may be directed to correct any such error or omission in the roll.

(3) The secretary-treasurer or a person designated by him shall date and initial any addition to or correction of an assessment roll made pursuant to this section.

55. (1) Where any property that should have been assessed not later than the thirty-first day of December is not assessed, the council may by resolution direct the assessor

(a) to assess the property forthwith as it should have been assessed under the requirements of this Act, and

(b) to include the assessment in a return to the secretary-treasurer,

and direct the secretary-treasurer to place such assessments on the assessment roll.

(2) A copy of any resolution passed pursuant to subsection (1) shall be sent forthwith to the Supervisor of Assessments.

56. Where an addition to or a correction of an assessment roll is made pursuant to section 54 or section 55 without the consent of a person affected thereby

(a) the secretary-treasurer shall mail the person an assessment slip as required by section 28, and

(b) the person may complain to the court of revision about the correction and the complaint shall be heard and determined as nearly as possible in the manner provided by this Act.

57. (1) Where the name of a person has in any year been entered upon the assessment roll in respect of any property assessable under this Act, and notice of the fact has been sent to him, but the assessment has been declared to be invalid or a nullity, then the interest of such person may be assessed in any subsequent year, and his name entered upon the roll in respect of his interest.

(2) Every such assessment shall be made by the assessor and the person affected thereby shall be notified immediately thereof by the secretary-treasurer and has a right of appeal to the Appeal Board.

58. Section 34.

59. (1) Section 6(2).

(2) Section 6(5).

60. Section 28.

58. Where the interest of any person was at the time of the assessment assessable in respect of any property, business, trade or profession, or in respect of any share or interest therein, by reason of which his name was entered upon the assessment roll, and

- (a) there has been no complaint to the court of revision in accordance with this Act, or
- (b) there has been a complaint to the court of revision, but there has been no appeal to the Appeal Board, as herein provided for,

then, upon the expiration of the time hereinafter limited for the lodging of complaints or for forwarding notice of appeal to the Appeal Board, as the case may be, the assessment of the property, business, trade or profession, or any share or interest therein, entered opposite his name upon the roll, or as altered by the court of revision, as the case may be, shall be deemed incontestably to be the proper, lawful and final assessment of the property, business, trade or profession or of his share or interest therein.

Assessment for School Purposes

59. (1) Where any property is situate in a collecting school district the assessment of the property made by the municipality in which the property is situate shall be the assessment of the property for the purposes of taxation by the school district.

(2) Immediately after the final completion of the assessment roll each year pursuant to section 26, the secretary-treasurer of a municipality within which all or any part of a collecting school district is situate shall forward to the secretary of the school district,

- (a) a copy of the assessment roll in so far as it applies to the school district, and
- (b) a certificate, under his hand, stating the total assessed value of all property within the municipality and also within the school district and liable to assessment and taxation under this or any other Act.

60. (1) Where, in accordance with *The School Act*, property is to be assessed for either public school or separate school purposes a secretary-treasurer shall accept

- (a) a written statement of the owner of the property, or
- (b) a written statement authorized by the owner of the property,

that the owner is or is not of the Roman Catholic or Protestant religion, as the case may be.

(2) A secretary-treasurer may from time to time require an owner of property to submit to him the statement referred to in subsection (1).

61. (a) and (b) Section 23(4).

(c) Section 2(t1).

62. (1) Section 22.

(2) New.

(3) New, but see section 5(3).

63. (1) to (3) Section 23(10) to (12).

Business Assessment and Tax

61. In this section and sections 62 to 69,

- (a) "business" means any business, trade or profession named in a by-law passed pursuant to section 62;
- (b) "floor space" means the superficial area of every floor in the building in which business is carried on, and includes the superficial area of any land not forming the site of a building but occupied for the purpose of or incidental to the exercise or carrying on of a business;
- (c) "premises" means the store, office, warehouse, factory, building, enclosure, yard or any space occupied by a person for the purposes of a business.

62. (1) A council may, by by-law passed not later than the first day of May in any year, provide for the assessment of any business carried on within the municipality, to be known as a business assessment, and for the payment by any person carrying on the business of a tax upon the assessment thereof, to be known as a business tax.

(2) Where machinery, equipment, appliances or other things used for the purpose of or incidental to manufacturing or processing or for the production of natural resources or for the transmission of natural resources by pipe line, are assessable as improvements under this Act, no business assessment or business tax shall be levied against the owner or occupier of the premises occupied by him for the purpose of such business.

(3) No business assessment shall be made nor business tax levied in respect of the business of keeping bees for the production of honey, the business of fur production or the business of raising livestock or crops or both.

63. (1) A certified copy of the by-law authorizing the imposition of a business tax shall be forwarded by the secretary-treasurer to the Supervisor of Assessments.

(2) Every by-law and every amending by-law passed pursuant to section 62 continues in force until amended or repealed, but no such by-law shall be amended or repealed except by a by-law passed in any year subsequent to the year in which the original by-law was passed and before the first day of May in the subsequent year, or by a by-law passed pursuant to subsection (3), or by an order of the Appeal Board issued pursuant to section 68.

(3) If the council desires, for the purpose of relieving against any unfairness, discrimination, injustice or undue hardship arising out of any by-law, to amend a by-law passed pursuant to section 62, the council, with the approval of the Supervisor of Assessments, may, by by-law passed either before or after the first day of May, amend the by-law and an amendment so made, if made after the first day of May, has the same force and effect as if it had been made before that date.

64. (1) to (3) Section 23(1) to (3).

65. (1) (a) Section 23(5) but (b) new.

(2) Section 27(1) (i), (j) and (k).

64. (1) The by-law for the imposition of a business assessment and business tax shall specify that the business tax will be levied for municipal, municipal hospital or school purposes or any one or more of them and shall provide

- (a) for the assessment on a rental basis of any class or classes of business at a sum equal to the full annual rental value of the premises occupied or rented for the purpose of the business, or
- (b) for the assessment of the business of grain dealers, grain elevator operators, coal dealers, gasoline distributors, oil distributors, storers of goods and chattels, and similar businesses, on the basis of the total available storage capacity of the premises used for the purpose of the business, and for the assessment of any business not being a business assessed upon the storage capacity, on the basis of floor space of the entire premises occupied for the purpose of the business.

(2) The by-law may

- (a) provide for the grouping of businesses into classes for the purpose of assessment and taxation under the by-law, and
- (b) provide the rate per unit of storage capacity or the sum per square foot of floor space for the purpose of assessment in respect of any class of business not assessed on a rental basis.

(3) To remove unfairness or discrimination between different businesses, the council in determining the rates of assessment of businesses to be assessed in respect of floor space or storage capacity, shall have regard to all or any of the following considerations:

- (a) the nature of the business carried on;
- (b) the purpose to which the floor space or any part thereof is put;
- (c) the situation or location of the place of business in relation to that of other places of business, whether in the same building or not;
- (d) the extent to which any floor space or storage capacity occupied for the purposes of the business is profitably used.

65. (1) Not later than the thirty-first day of December in every year the assessor

- (a) shall assess for taxation purposes in the current year, all businesses that under the by-law are liable to assessment and taxation, and
- (b) shall, in the prescribed form, make to the secretary-treasurer a return or returns of the assessment made by him.

(2) Upon receipt of a return of a business assessment the secretary-treasurer shall enter upon the assessment roll

66. (1) and (2) Section 23(8) and (9).

67. (1) and (2) Section 23 (6) and (7).

68. Section 23(13), but a requirement to amend the by-law making the altered assessment or levy, is added.

69. Section 23(14).

- (a) the name of every person carrying on a taxable business,
- (b) the assessed value of every taxable business, and
- (c) the place where every taxable business is carried on.

66. (1) The business tax payable in respect of any business that is not assessed on a rental basis shall be calculated and levied annually, and the rate applicable shall not exceed the rate of levy made by the municipality upon the land therein and as authorized under *The Town and Village Act*, *The Municipal District Act*, *The Improvement Districts Act* and *The Special Areas Act*.

(2) The business tax payable in respect of any business that is assessed on a rental basis shall be calculated and levied annually and shall be such percentage of the assessed value, not in excess of a total of fifteen per cent, as may be specified in the by-law or order, and such percentage may be varied as between any class or classes of businesses and any other class or classes.

67. (1) A person who carries on a business within a municipality for more than thirty days in any year in respect of which a business tax is payable, is liable for the payment of the full annual business tax in respect thereof.

(2) When a business tax is payable in respect of a business and a licence fee is payable to the municipality in respect of that business the amount payable in respect of the business tax shall be abated in the amount of the licence fee.

68. Where upon the hearing of an appeal from any assessment or levy it appears to the Appeal Board

- (a) that an assessment under a by-law made pursuant to section 62 discriminates against or is unfair to any business or any class thereof, having regard to the provisions of subsection (3) of section 64, or
- (b) that a levy made under the provisions of subsection (2) of section 66 in respect of any business is unfair or discriminatory,

the Appeal Board shall by order alter or vary the assessment or levy that it considers unfair or discriminatory and shall amend the by-law and the assessment or levy so altered or varied shall be substituted for the original assessment or levy and the tax calculated thereon is the tax payable in respect of businesses affected thereby.

69. The provisions of this Act relating to the mailing of assessment notices, complaints as to assessments, and the right of appeal from assessment apply, *mutatis mutandis*, to business assessments and to the levy of any business tax.

70. Section 53.

71. (1) and (2) Section 55 revised, but 55(1)(a) omitted.

72. Section 5(2), but “new town” added.

73. (1) and (2) Section 57(1) and (2).

74. New.

Miscellaneous

70. A copy of an assessment roll or of a portion thereof without any erasure or interlineation and certified by the secretary-treasurer, under the seal of the municipality, to be a true copy is admissible in evidence as *prima facie* proof of the matters stated in the assessment roll without the production of the original assessment roll.

71. (1) Where the Assessment Commissioner has certified to the Minister that the assessment of all or any part of any municipality is not in substantial conformity with the law or is not fair and equitable either in general, having regard to any other assessment, or in detail and that it is in the interest of the public that there should be a new assessment, the Minister in his discretion may

- (a) direct a new assessment to be made of all or any part of a municipality,
- (b) give all necessary directions and make all necessary provisions as to the manner and times in which all proceedings and things directed or authorized by any statute are to be done, and
- (c) if in his opinion the procedure prescribed by this Act is inapplicable, prescribe other procedure which shall include provisions for the hearing of complaints against assessments and the hearing of appeals.

(2) If at any time after making an order under this section, the Minister is of the opinion after due inquiry that the assessor of the municipality is incompetent or unsuitable, he may order the council of the municipality to dismiss the assessor and to appoint in his place some person approved by the Minister.

72. Notwithstanding the exemptions enumerated in section 14 all lands, including land otherwise exempt under section 8 of *The University Act*, in a town, new town, or village are liable to assessment and taxation for local improvements and for frontage tax.

73. (1) If any thing to be done within a number of days or at a time fixed by or under this Act cannot be or is not so done, the Minister may by order appoint a further or other time for doing it, whether or not the time at or within which it ought to have been done, has arrived or expired, as the case may be.

(2) Any thing done at or within the time specified in the order is as valid as if it had been done at or within the time fixed by or under this Act.

74. Where in this Act the council of a municipality is required to do any thing by by-law the Minister may, in respect of an improvement district or special area, do that thing by order.

75. Section 56.

76. (1) to (4) Section 60(1) to (4).

77. (1) to (3) Section 24(1) to (3).

78. (1) Section 58.

75. The Minister may make regulations prescribing the procedure to be followed in carrying out any of the provisions of this Act and prescribing the forms to be used.

76. (1) Every municipality shall afford to the Minister and to the Appeal Board access to all books, papers, documents or other information in the possession or power of the municipality.

(2) The officials of a municipality to whom the Assessment Commissioner, an inspector of assessments, the Appeal Board or the Alberta Assessment Equalization Board makes application for any statement, report, copies of documents or any other information shall furnish the same free of charge.

(3) Any municipality not complying with the requirements of this section, whether wilfully or not, is liable to a penalty of one dollar per day during the existence of the default and recoverable on the suit of the Crown.

(4) A secretary-treasurer or other officer of a municipality who refuses, neglects or fails to observe the provisions of this section, whether his failure is wilful or not, is guilty of an offence and liable on summary conviction to a fine of not more than fifty dollars.

77. (1) Every person who

- (a) is the owner or is in possession of or has the control or management of any property that is liable to assessment and taxation, or
- (b) is engaged in a business that may be liable for assessment for business tax,

shall, when requested in writing to do so by the assessor of the municipality, furnish forthwith such information in such manner as the assessor may require for the purpose of making any assessment of the property.

(2) A person who is the owner of property referred to in subsection (1) shall permit the assessor to inspect and examine the property at any time during the daytime.

(3) Any person who contravenes a provision of subsection (1) or (2) or knowingly makes any false statement is guilty of an offence and upon complaint of the assessor is liable on summary conviction to a fine of not more than fifty dollars.

78. (1) A person who

- (a) wilfully and improperly inserts or procures the insertion of the name of a person in an assessment roll,
- (b) wilfully inserts or procures the insertion of any fictitious name in an assessment roll,
- (c) wilfully and improperly omits or procures the omission of the name of any person from an assessment roll, or

(2) Section 59(1).

(3) Section 59(2).

79. Consequential amendments.

80. Coming into force.

(d) assesses or procures the assessment of a person at too low an amount with intent in any such case to deprive that person of his right to be an elector, is guilty of an offence and liable on summary conviction to a fine of twenty-five dollars.

(2) A secretary-treasurer who

- (a) wilfully or fraudulently inserts in an assessment roll the name of any person whose name should not be entered therein,
- (b) wilfully or fraudulently omits the name of any person whose name should be inserted in an assessment roll, or
- (c) wilfully neglects any duty required of him by this Act,

is guilty of an offence and liable on summary conviction to a fine of not more than one hundred dollars.

(3) An assessor who

- (a) makes a fraudulent assessment,
- (b) wilfully or fraudulently inserts in an assessment return the name of any person whose name should not be entered therein,
- (c) wilfully or fraudulently omits the name of any person whose name should be entered in an assessment return, or
- (d) wilfully neglects any duty required of him by this Act,

is guilty of an offence and liable on summary conviction to a fine of not more than one hundred dollars.

79. The following enactments, that is to say:

- (a) *The Improvement Districts Act*;
- (b) *The Municipal District Act*;
- (c) *The Town and Village Act*;

are hereby amended in the manner and to the extent set out in the second column of the Schedule hereto, being amendments consequential upon the passing of this Act.

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

SCHEDULE

*Consequential Amendments**Enactment**Amendment*

- 1.** The Improvement Districts Act,
(R.S.A. 1955, chapter 150)

1. Subsection (4) of section 19 is amended by striking out the words and figure "section 29 of *The Assessment Act*," and by substituting the words and figures "subsection (3) of section 28 of *The Assessment Act*, 1960,".

- 2.** The Municipal District Act,
(R.S.A. 1955, chapter 215)

1. Section 2 is amended by striking out subclauses (i) and (ii) of clause (b) and by substituting the words: "mean improvements as defined in *The Assessment Act*, 1960,".

2. Subsection (5) of section 347 is amended by striking out the words and figure "section 29 of *The Assessment Act*" and by substituting the words and figures "subsection (3) of section 28 of *The Assessment Act*, 1960,".

- 3.** The Town and Village Act,
(R.S.A. 1955, chapter 338)

1. Section 2 is amended
(a) as to clause (a) by striking out subclauses (i) and (ii) and by substituting the words: "mean improvements as defined in *The Assessment Act*, 1960,".

(b) as to clause (b) by adding immediately at the end the figures "1960".

2. Subsection (4) of section 71 is amended

(a) by striking out the words and figures "clause (a) of subsection (1) of section 20 of *The Assessment Act*" and by substituting the words and figures "subsection (2) of section 21 of *The Assessment Act*, 1960",

*Enactment**Amendment*

- (b) by striking out the words "passed at any time in a year if the assessment is required for taxation purposes in the following year," and by substituting the words "passed before the first day of May in any year,".

3. Subsection (5a) of section 353 is amended by striking out the words and figures "sections 22 and 23 of *The Assessment Act*" and by substituting the words and figures "*The Assessment Act, 1960,*".

4. Subsection (1) of section 371 is amended by striking out the words and figures "subsection (4) of section 29 of *The Assessment Act*" and by substituting the words and figures "subsection (3) of section 28 of *The Assessment Act, 1960,*".

No. 101

FIRST SESSION

FOURTEENTH LEGISLATURE

8 ELIZABETH II

1960

BILL

An Act to Consolidate and Revise
the Law Respecting the Assess-
ment of Property Liable to Taxa-
tion in Towns, New Towns, Vil-
lages, Counties, Municipal Dis-
tricts, Improvement Districts and
Special Areas

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
