

No. 85

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2nd Session, 14th Legislature, Alberta  
9 Elizabeth II

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## **BILL 85**

A Bill to amend The Assessment Act, 1960

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HON. MR. HOOKE

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## **Explanatory Note**

### **2. (a) Section 2 clause (h) presently reads in part:**

“(h) “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”.

### **(b) Clause (i) presently reads:**

“(i) “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;”.

### **3. Section 7 presently reads:**

“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.”.

and see clause 2 above.

### **4. Section 8(2) presently reads:**

“(2) Where standards and methods of assessment have not been prescribed in respect of any kind of property, an assessor shall assess at fair actual value in accordance with the regulations under The Municipalities Assessment and Equalization Act for the guidance of assessors, or if there are no such regulations applicable to the property to be assessed, the assessor shall assess that property at fair actual value in a manner that is equitable and uniform with assessments of that and other kinds of property throughout the municipality.”.

A printing error is corrected and superfluous words are struck out.

# BILL

No. 85 of 1961

An Act to amend The Assessment Act, 1960

(Assented to \_\_\_\_\_, 1961)

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

**1.** *The Assessment Act, 1960*, being chapter 5 of the Statutes of Alberta, 1960, is hereby amended.

**2.** Section 2 is amended

- (a) as to clause (h) by striking out the word "only",
- (b) as to clause (i) by striking out subclause (iii) and by substituting the following:
  - (iii) machinery, equipment, appliances and other things that form an integral part of an operational unit designed for or used in
    - (A) processing or manufacturing, 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;

**3.** Section 7 is amended

- (a) by adding the following subsection immediately after subsection (2):
  - (3) Notwithstanding subsection (1) or (2), an improvement described in subclause (iii) of clause (i) of section 2 shall be assessed at thirty per cent of its fair actual value.
- (b) by adding the following subsection immediately after subsection (3):
  - (4) An improvement described in subclause (iii) of clause (i) of section 2 that also comes within the description in subclause (i) or (ii) of that clause shall be assessed as if it only came within the description in subclause (iii).

**4.** Section 8, subsection (2) is amended

- (a) by striking out the word "accessors" and by substituting the word "assessors",

**5.** A new section relating to the assessment of railway property is added for clarification.

**6.** Provision is made for the separate assessment of lands and improvements.

**7.** Section 10 presently reads:

“10. 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.”.

The property deleted will be subject to assessment under The Electric Power and Pipe Line Assessment Act.

**8.** Section 11(1) providing for the assessment of improvements on land used in connection with operations for the recovery of minerals is made inapplicable to improvements assessed under The Electric Power and Pipe Line Assessment Act.

- (b) by striking out the words "that property at fair actual value" and by substituting the words "the property".

**5.** The following new section is added immediately after section 8:

**8a.** (1) Section 8 does not apply to the roadway and the superstructure of the roadway of a railway company that are assessable under *The Railways Assessment Act*.

(2) The following is assessable in accordance with section 8:

- (a) the land of a railway company, other than the roadway and superstructure;
- (b) all improvements on land of a railway company, other than the roadway;
- (c) all improvements of a railway company on the roadway and not forming part of the superstructure thereon.

(3) In this section "roadway" and "superstructure" have the meanings assigned to them by *The Railways Assessment Act*.

**6.** Section 9 is struck out and the following is substituted:

**9.** (1) In assessing land having improvements thereon, the assessed value of the land and of the improvements shall be ascertained separately and shall be set down separately in the assessment roll, either in the same or separate columns, and the total of the separate items on each parcel shall be the assessment of the property.

(2) The Minister may, on the recommendation of the Assessment Commissioner, order at any time

- (a) that an assessment of all parcels of land within all or any part of a municipality be made separate and apart from the improvements that may be situated thereon and at a different time from the assessment of such improvements, and
- (b) that an assessment of improvements on all or any lands within a municipality be made separate and apart from the lands on which they are situated and at a different time from the assessment of such lands.

**7.** Section 10 is amended by striking out the word "oil," and the words ", natural gas".

**8.** Section 11 is amended by adding the following subsection immediately after subsection (3):

(4) Subsection (1) does not apply to improvements that are assessable under *The Electric Power and Pipe Line Assessment Act*.

**9. (a) Section 14, clause (c) presently reads:**

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

- .....
- (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;"

School property in counties is municipally owned.

(b) An exemption from assessment and taxation is added.

**10. Section 15 is revised to make it applicable to counties, municipal districts, improvement districts and special areas. Section 15 presently reads:**

"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."

See clause 12 of this Bill.

**11. Section 16 presently reads:**

"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."

**12. See Note to clause 10. Section 19 presently reads:**

"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."

These amendments will provide a greater uniformity of procedure with that presently followed in towns and villages.

**9. Section 14 is amended**

- (a) as to clause (c) by adding immediately after the words "school division" the words "or county",
- (b) by adding the following new clause immediately after clause (t) :
  - (u) land and improvements owned by a foundation established under *The Homes for the Aged Act*.

**10. Section 15 is amended**

- (a) by striking out the words "town and village" and by substituting the word "municipality",
- (b) by striking out the words "town or village" and by substituting the word "municipality".

**11. Section 16 is amended by adding the following subsection immediately after subsection (2) :**

- (3) Notwithstanding subsection (2), the Minister may, by order, authorize a council to pass a by-law under subsection (1) in more than four consecutive years.

**12. Section 19 is struck out and the following new sections are substituted:**

**19. (1)** Notwithstanding section 15 the council of a county or municipal district 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) Notwithstanding section 15 the Minister in the case of an improvement district or special area may, by order, 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.

(3) An assessment authorized for use under this section shall not be authorized for use for more than seven consecutive years.

**19a. Notwithstanding section 19 the Minister, by order, may**

- (a) authorize a council of a county or municipal district to pass a by-law under section 19 for more than seven consecutive years,
- (b) authorize an improvement district or a special area to use the assessed value of property as shown on the assessment roll, for more than seven consecutive years.

**19b.** Within five days of the passage of a by-law pursuant to section 19 or section 19a, the secretary-treasurer of the municipality shall forward a certified copy of the by-law to the Supervisor of Assessments.

**13.** An incorrect reference to a clause in another section is corrected.

**14.** Authority is given for an elector to examine the assessment roll.

**15.** Collecting school districts are given a power similar to that being given to municipalities. See note to clause 2 of this Bill for definition of improvements.

**16.** Authority is given for business assessment and taxation for school purposes by a collecting school district.

**17.** Section 62(2) is revised to make it clear that a property tax and a business tax cannot be levied at the same time. Section 62 (2) presently reads:

“(2) Where machinery, equipment, appliances or other things used for or in 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.”.

**18.** The various taxing Acts now specify the purpose for which a business tax may be levied and the words are struck out as unnecessary.

Section 64, subsection (1) presently reads in part:

“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”.



**13.** Section 22, subsection (1), clause (a) is amended by striking out the letter “(j)” and by substituting the letter “(i)”.

**14.** The following new section is added immediately after section 30:

**30a.** An elector under the supervision of the secretary-treasurer and during the office hours of the secretary-treasurer may inspect the assessment roll of the municipality during such times as are mentioned in his assessment slip or in the notice published in accordance with section 30.

**15.** The following new section is added immediately after section 59:

**59a.** The board of a collecting school district may, by by-law, exempt from taxation all or such percentage of the assessment of improvements as described in subclause (iii) of clause (i) of section 2, as it deems desirable.

**16.** The following new section is added after section 60:

**60a.** (1) The board of a collecting school district may impose a business tax for school purposes and sections 61 to 69 apply thereto as if the board were a council and the school district were a municipality.

(2) Where the board of a collecting school district passes a by-law for the imposition of a business tax

(a) the assessor of the municipality within which the school district is located shall make an assessment in accordance with subsection (1) of section 65, and

(b) the secretary-treasurer of the municipality shall prepare an assessment roll in accordance with subsection (2) of section 65,

and the assessment of businesses so prepared shall be the assessment of businesses for the purposes of taxation by the school district.

**17.** Section 62 is amended by striking out subsection (2) and by substituting the following:

(2) Where machinery, equipment, appliances or other things used for or in manufacturing or processing or for the production of natural resources or for the transmission of natural resources are subject to a property tax in any year no business tax shall be levied in that year against the owner or occupier of the premises on which any such property is situated.

**18.** Section 64, subsection (1) is amended by striking out the words “shall specify that the business tax will be levied for municipal, municipal hospital or school purposes or any one or more of them and”.

**19. Commencement of Act.**

**19.** (1) This Act except section 15 comes into force on the day upon which it is assented to.

(2) Clause (b) of section 3, and sections 5 to 9 shall be deemed to have been in force at all times on and after the thirty-first day of December, 1960.

(3) Section 15 comes into force on the first day of January, 1962.

No. 85

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SECOND SESSION

FOURTEENTH LEGISLATURE

9 ELIZABETH II

1961

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## **BILL**

An Act to amend The Assessment  
Act, 1960

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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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