

No. 92

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

BILL 92

A Bill to amend The City Act

HON. MR. HOOKE

Explanatory Note

2. (a) The definitions of "buildings and improvements", "improvements" and "fixtures" are struck out as they are being replaced with a new definition of improvements similar to that found in The Assessment Act, 1960.

(b) New definition of "improvement".

(c) Section 2, clause (1) presently reads:

"(1) "judge" means a judge of the Supreme Court of Alberta or a judge of the district court having jurisdiction in the judicial district within which the city is wholly or mainly situated;"

(d) Clause (v) presently reads:

"(v) "proprietary elector" means an elector who is assessed, or a corporation that is assessed, in respect of land that is subject to assessment and taxation;"

BILL

No. 92 of 1961

An Act to amend The City Act

(Assented to _____, 1961)

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

1. *The City Act*, being chapter 42 of the Revised Statutes, is hereby amended.

2. Section 2 is amended

(a) by striking out clauses (b) and (h),

(b) by adding the following new clause after clause (j):

(j1) "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 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;

(c) as to clause (l) by striking out the words "having jurisdiction",

(d) by striking out clause (v) and by substituting the following:

(v) "proprietary elector" means

(i) a person who is a resident of the city and entitled to vote at an election under this

3. Section 99 prescribing the qualifications to vote is amended in connection with the new definition of proprietary elector (see Clause 2 above) to provide uniformity with The Town and Village Act.

4. Section 169, subsection (3) presently reads:

"(3) Except as provided by subsection (2), the deputy returning officer in the presence of the agents, if any, of the candidates, shall mark the votes of the persons referred to in subsection (1), to be marked on their ballot papers in the manner directed by such persons, and shall immediately place the ballot paper in the ballot box."

Unnecessary words are removed.

5. Section 203, subsection (1) reads:

"203. (1) Every printed or other advertisement, handbill, placard, poster, dodger, circular or circular letter having reference to an election or vote upon a by-law shall bear the name and address of its printer or of its printer and publisher."

6. Section 220, clause (b) presently reads:

"220. To each notice so published shall be appended an additional notice over the printed signature of the returning officer and stating

(b) that in the case of a by-law it may be finally passed by the council, in the event of the assent of the electors being obtained thereto, within four weeks of the voting thereon, and"

7. Section 260, subsection (4) is amended in connection with the amendment to section 220 (see Clause 6 above). Section 260, subsection (4) presently reads:

"(4) In other cases it is not incumbent on the council to pass the by-law but, if the council determines to pass it, it shall be passed within four weeks after the voting takes place."

8. Section 266 is revised for clarification. Section 266 presently reads:

"266. Every by-law shall have three distinct and separate readings before it is finally passed, but not more than two readings of a by-law shall be had at any one meeting except by the unanimous vote of the members present."

9. (a) Section 269, subsection (2) presently reads:

"(2) Within four weeks after receiving the petition the council shall advertise it in some newspaper published in the city, or in case there is no such newspaper, in any newspaper circulating therein, in at least one number of the paper each week for two successive weeks prior to the date of voting on the by-law."

(b) A new subsection is added to avoid the necessity of having two voting days within a short period.

Act and whose name appears on the assessment roll in respect of land liable to assessment and taxation, and

- (ii) a person who is not a resident of the city but who is entitled to vote at an election under this Act and whose name appears on assessment roll in respect of land liable to assessment and taxation;

3. Section 99 is amended

- (a) by renumbering the section as subsection (1),
- (b) by adding immediately after the renumbered subsection (1) the following:
 - (2) Notwithstanding any other provision of this Act, where the names of two or more non-resident persons appear on the assessment roll in respect of one parcel, only one of such persons is a proprietary elector in respect of that parcel and entitled to vote as such.

4. Section 169, subsection (3) is amended by striking out the words "to be marked".

5. Section 203 is amended by adding immediately after subsection (2) the following:

(3) Notwithstanding subsection (1), an advertisement published in a newspaper does not have to bear the name of the printer.

6. Section 220, clause (b) is amended by striking out the words "four weeks" and by substituting the words "three months".

7. Section 260, subsection (4) is amended by striking out the words "four weeks" and by substituting the words "three months".

8. Section 266 is amended by striking out the words "except by the unanimous vote of the members present" and by substituting the words "unless the members present unanimously agree to give the by-law third reading".

9. Section 269 is amended

- (a) as to subsection (2) by striking out the word "it" and by substituting the words "the by-law",
- (b) by adding immediately after subsection (2) the following:
 - (2a) Notwithstanding section 217 any vote required under this section may be held on the same date as the next annual date for a municipal election if the petition is received by the council on or after

(c) Subsection (3) is amended to conform to section 220 and section 260. See clauses 6 and 7 of this Bill. Subsection (3) presently reads:

"(3) If the majority of the votes polled, or in the case of a money by-law if a two-thirds majority of the votes of the proprietary electors polled, is in favour of the by-law, the by-law as submitted shall be finally passed by the council within four weeks of the voting thereon without any alteration being made therein affecting the substance thereof."

10. Section 283 authorizing by-laws for the regulation of vehicles and highway traffic is amended. Subsection (4) presently reads:

"(4) In this section "owner" means, in the case of a motor vehicle registered pursuant to The Vehicles and Highway Traffic Act, the person named on the certificate of registration."

11. A new section is added to allow cities to grant occupation privileges for the occupation of land acquired for but not yet incorporated into the street or highway and to provide for the collection of local improvement taxes although the ratepayer's land would be actually separated from the highway by a narrow strip of land not yet used for highway purposes.

12. Section 321 reads:

"321. The council may pass by-laws requiring that every tentative plan of subdivision of land within the city be submitted to the city engineer and to the town planning authority of the city for approval before being submitted to the Provincial Planning Advisory Board."

This is now covered under other legislation.

13. Section 340, which gives a city the right to recover the cost of any assistance given by way of food, clothing, lodging, etc., is amended to provide a 20 year period within which action for recovery may be brought.

14. Section 351, subsection (1) presently reads:

"351. (1) The power to licence any business or industry or the person carrying on or engaged in it includes the power

- (a) to prohibit the carrying on or engaging in it without a licence,
- (b) to impose penalties upon unlicensed persons,
- (c) to fix the fees to be paid for licences,
- (d) to enforce payment of licence fees,
- (e) to limit the time during which a licence will remain in force,
- (f) to suspend or revoke or provide for the suspension or revocation of licences, and
- (g) to vary the amount of the fees to be paid for licences by any class or classes, having regard to any or all of the following considerations,
 - (i) the nature of the business carried on,
 - (ii) the length of time during which the business has been established or carried on in the city and whether and to what extent the business is or has been subject to real property and business taxation, or either of them."

the first day of July and before the fifteenth day of September in that year.

- (c) as to subsection (3) by striking out the words "four weeks" and by substituting the words "three months".

10. Section 283 is amended by striking out subsection (4) and by substituting the following:

(4) In this section "owner" means in the case of a motor vehicle registered pursuant to *The Vehicles and Highway Traffic Act* the person or persons named on the certificate of registration and includes any person renting a motor vehicle or having the exclusive use thereof, under a lease or otherwise, for a period of more than thirty days.

11. The following new section is added immediately after section 289:

289a. (1) Where a city acquires by purchase or otherwise any land abutting on a street, road, lane or public highway, and such land is acquired for the purpose of becoming a part of the street, road, lane or public highway, then until such land is incorporated in the street, road, lane or public highway the city may grant to an adjoining landowner an annual licence or permit to occupy that land under such terms and conditions, and subject to the payment of such annual permit or licence fee, as the council may fix.

(2) A person who has been granted a privilege under subsection (1) shall indemnify the city in full against any claim for damage sustained by reason of the privilege.

(3) Any land occupied under a licence or permit pursuant to subsection (1) shall be deemed to be a part of the adjoining street, road, lane or public highway, for the purposes of Part IX of this Act.

12. Section 321 is repealed.

13. Section 340 is amended by adding immediately after subsection (12) the following:

(13) Proceedings under subsection (9) to recover the value of assistance given may be commenced within twenty years after the right of recovery accrued, but not afterward.

14. Section 351, subsection (1) is amended

- (a) by striking out the word "and" at the end of clause (f) and by adding the word "and" at the end of clause (g),
- (b) by adding the following new clause immediately after clause (g):
 - (h) to require the applicant to post a bond or show such other proof of financial responsibility as the council deems reasonable.

15. Section 417 dealing with public utility by-laws is amended for clarification. Clause (e) presently reads:

- "417. The council may make by-laws
- (e) providing for enforcing payment of such rates, charges, tolls, fares or rents
 - (i) by action in any court of competent jurisdiction,
 - (ii) by shutting off the water, gas, electricity or heat or disconnecting the telephone service or discontinuing the service, or
 - (iii) by distress and sale of the goods and chattels of the person owing such rates, charges, tolls, fares or rents, wherever the same may be found in the city."

16. Section 431 is revised. The section presently reads:

"431. (1) The expense incidental to the laying and repairing as hereinafter provided of the service pipes or sewers when they are laid or repaired by the city beyond the outer limit of the street, or the expense of superintending the laying or repairing of the same when they are laid or repaired by any other person, is payable by the owner on demand to the city, or if not paid, may be collected forthwith in the same manner as water rates.

(2) In no case shall the expense of superintending the laying or repairing of such service pipes or sewers, if they are laid or repaired by any other person as aforesaid, exceed five dollars."

17. Section 442 reads:

"442. (1) All public utilities owned by the city may be assessed as if owned and operated by private persons under a franchise from the city.

(2) The council may from time to time

- (a) fix such assessment on the value as a going concern of each of the said public utilities, including the value of the plant, machinery, fixtures, buildings, structures and all other things used in or in connection with each of the said public utilities and in addition thereto the value of the franchise in respect of each of such public utilities and restrict such assessment to municipal purposes alone, and
- (b) fix the rate or rates to be levied upon the assessments so fixed at such amount as the council may deem expedient, and the said rate or rates may differ in respect of different public utilities.

(3) In estimating the value of land, business or special franchise of any private person holding a franchise, no regard shall be had or given to the assessment of public utilities under the powers contained in this section."

18. A new subsection is added to provide for the assessment of machinery and equipment used for processing or manufacturing at 50% of the assessed value of other improvements.

19. Section 465, subsections (1) and (2) read:

"465. (1) Every person, association of persons, company or corporation owning, using, operating, or enjoying the benefit of any special franchise within a city is liable for business assessment.

"(2) In addition to the assessment on land and on buildings and improvements, the holder of a special franchise is liable to assessment for the full value of the plant, machinery, equipment and apparatus used in operating such special franchise, except as otherwise provided by the provisions of The Electrical Power Taxation Act."

20. A new section is added to provide uniformity with The Assessment Act, 1960, with regard to the assessment of certain improvements. See Clause 2 of this Bill for description of improvements.

21. Section 470, subsection (1), clause (f) presently reads:

"470. (1) The assessor shall set out in the general assessment roll, as far as his information permits,

-
- (f) the sum that pursuant to section 459 is deemed to be the assessed value of buildings and improvements on each such parcel of land separately from the assessed value of the land upon which they are situate,".

Section 459 was repealed in 1960 and a now meaningless reference is removed.

15. Section 417, clause (e) is amended by striking out the words preceding subclause (i) and by substituting the following:

(e) providing for enforcing payment of such rates, charges, tolls, fares or rents by all or any of the following methods, namely,

16. Section 431 is struck out and the following is substituted:

431. The expense incidental to the laying, connecting, disconnecting or repairing, as herein provided, of service pipes or sewers when such work is done by the city beyond the outer limit of the street, or the expense of superintending such work when it is done by any other person, is payable by the owner on demand of the city, and if not paid may be collected forthwith in the same manner as water rates.

17. Section 442 is repealed.

18. Section 458 is amended by adding immediately after subsection (6) the following:

(7) Notwithstanding the other provisions of this section an improvement as described in subclause (iii) of clause (j1) of section 2, shall be assessed at thirty per cent of its fair actual value.

19. Section 465 is amended by striking out subsections (1) and (2).

20. The following new section is added immediately after section 468:

468a. Notwithstanding any other provisions of this Act improvements as described in subclause (iii) of clause (j1) of section 2, shall be assessed and depreciated annually.

21. Section 470, subsection (1), clause (f) is amended by striking out the words "the sum that pursuant to section 459 is deemed to be".

22. Section 474, subsection (1a) is amended in connection with the new electric power and pipe line assessment Act. Section 474, subsection (1a) presently reads:

“(1a) A pipe line that is used for the transmission of oil, salt, natural gas or water and that is liable to assessment pursuant to this Act, whether it is situated on land that is exempt from assessment and taxation, or on land owned by a person other than the owner of the pipe line, or on land owned by the owner of the pipe line, shall be assessed as an improvement to the owner of the pipe line at sixty per cent of its fair actual value.”.

23. Section 477, subsection (2), clause (g) reads:

“(2) The by-law may
.....

(g) include the power to assess all premises, whether buildings or land, that are leased or rented, notwithstanding the fact that such premises are unoccupied and no business is exercised or operated therein or thereon, and”.

The clause is repealed as it is inconsistent with section 476, which authorizes a by-law providing for a business tax.

24. A new section is added to prohibit the levying of a business tax when certain property is otherwise subject to taxation.

25. Sections 521 to 523 are revised for clarification and to provide uniformity with the other municipal Acts.

22. Section 474, subsection (1a) is amended by striking out the word "oil," and the words "natural gas".

23. Section 477, subsection (2) is amended by striking out clause (g).

24. The following new section is added immediately after section 479:

479a. 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 subject to a property tax, no business tax shall be levied in that year against the owner or occupier of the premises on which any such property is situated.

25. Sections 521, 522 and 523 are struck out and the following section is substituted:

521. (1) The council shall, as soon as practicable in each year, prepare a detailed estimate in the prescribed form of the probable expenditures of the city for the year, and the estimate shall include the following:

- (a) the sums necessary to meet debenture instalments, interest or sinking fund payments falling due during the year;
- (b) such sums as may be required to meet such expenditures for ordinary municipal purposes as may be set by the council;
- (c) such sums as may be required to meet the requisitions of any municipal hospital district, school district or school division, pursuant to *The Municipal Hospitals Act*, or *The School Act*, as the case may be;
- (d) such sums as may be required to meet the requisition of the Province pursuant to *The Hospitalizations Benefits Act, 1959*;
- (e) such sums as may be required to meet the requisition of the Province pursuant to *The School Act*;
- (f) such sums as the city may become liable to pay by virtue of the provisions of any statute of the Province.

(2) The council shall make an estimate of the probable revenue of the city for the year to be derived from business taxes, grants in lieu of taxes and sources of revenue other than taxation.

(3) A copy of the estimates so prepared shall be incorporated in the minutes of the meeting of the council at which the estimates are adopted.

(4) The council shall, by by-law, authorize and levy upon the assessed value of all lands and improvements

shown on the assesment roll, a tax at such uniform rate on the dollar as the council deems sufficient to produce the amount of the expenditures as are estimated by the council or as are annually requisitioned upon the council, to produce the sums necessary to meet

- (a) debenture instalments, interest or sinking fund payments falling due during the year,
- (b) ordinary municipal expenses,
- (c) the requisition by the board of any school division or school district,
- (d) the requisition by the board of any municipal hospital district,
- (e) the requisition of the Province pursuant to *The Hospitalization Benefits Act, 1959*,
- (f) the requisition of the Province pursuant to *The School Act*, and
- (g) any other sums for which the city may become liable to pay by virtue of the provisions of any statute of the Province.

(5) In acting under the provisions of clause (b) of subsection (4) due allowance shall be made for the estimated probable revenue for municipal purposes of business tax, grants in lieu of taxes and sources other than taxation, for discounts and for taxes that may reasonably be expected to remain unpaid.

(6) In acting under clauses (c), (d), (e) and (f) of subsection (4),

- (a) due allowance shall be made for the estimated probable revenue from business taxes and grants in lieu of taxes, and
- (b) an allowance made for non-collection of taxes or discount on taxes shall not exceed ten per cent of the amount of the requisition.

(7) When a by-law has been passed providing for a business tax in accordance with this Act, the council shall by by-law authorize the collector to levy at such uniform rates on the dollar as the council deems sufficient, a business tax for any of the purposes mentioned in this section or any one or more of them as specified in the business tax by-law.

(8) The council may by resolution provide for the combination into one rate of the different rates levied pursuant to any by-law passed pursuant to this section and payable by a ratepayer who is a public school supporter, and may likewise provide for the combination into one rate of the different rates levied and payable by a ratepayer who is a separate school supporter.

(9) The rates so combined shall be levied and are payable as if each rate included therein were levied separately.

(10) The total amount of all rates levied pursuant to this section and collected in any year shall be credited to

26. A new section is added to provide for a city having the option of either levying property taxes against machinery and equipment or levying a business tax, but not both.

27. Self-explanatory.

28. Section 544, subsection (1), clause (k) presently reads:

"544. (1) The following property is exempt from taxation:
.....

(k) land and improvements owned by a municipality when held for the use of a municipality;".

An exemption from assesment and taxation is added by the new clause (v).

29. A new subsection is substituted to provide for uniformity with other taxing Acts and to require more detail to be given the ratepayers on the tax notice.

30. Section 617 reads:

"617. (1) There is, against every assessment made under the authority of any by-law passed respecting local improvements, a right of appeal in the same manner and by the same procedure as nearly as possible as in the case of an appeal from an ordinary assessment but an appeal does not lie against the rates per foot fixed by by-law under any of the provisions of sections 582 to 585.

(2) Notwithstanding subsection (1), an appeal shall not be made under this section except upon the first imposition of the special assessment."

the general revenue of the city and shall be available for the payment of the general expenditures of the city and also for the payment of any amount payable by the city in that year to any municipal hospital district, school district, school division or the Province.

(11) So much of the taxes levied pursuant to this section as are for the purposes of a sinking fund shall be dealt with in accordance with the provisions of this Act relating thereto.

(12) A by-law passed pursuant to subsection (4) shall show the separate mill rates levied for each purpose.

26. The following new section is added immediately after section 521:

522. Notwithstanding the provisions of this or any other Act, the council, by by-law, may exempt from taxation all or such percentage of the assessment of improvements as described in subclause (iii) of clause (j1) of section 2, as it deems advisable.

27. Section 524 is amended by striking out the figures "523" and by substituting the figures "521".

28. Section 544, subsection (1) is amended

- (a) as to clause (k) by striking out the words "of a" and by substituting the words "of the",
- (b) by adding immediately after clause (u) the following:
 - (v) land and improvements owned by a foundation established under *The Homes for the Aged Act*.

29. Section 550 is amended by striking out subsection (1) and by substituting the following:

550. (1) The collector shall either mail to each taxable person or deliver to an adult person at the residence or business office of the person taxed a notice showing

- (a) the location of the business or property assessed,
- (b) the assessed value of the business or property,
- (c) the several rates of taxation for the current year,
- (d) the total taxes levied for the current year,
- (e) the arrears of taxes due in respect of the assessed business or property, and
- (f) the total taxes due in respect of the assessed business or property.

30. Section 617 is amended by striking out subsection (2) and by substituting the following:

(2) An appeal under this section may be made only once after the imposition of the special assessment.

31. A new section is added to enable cities to invest surplus funds in certain authorized securities.

32. A new section is added relating to the Calgary By-law Validating Act being introduced at this Session. The errors in the Calgary city assessment roll cannot be completely rectified until possibly 1962 and this amendment is to legalize the continuance of the present procedure used by the City of Calgary in setting mill rates for school purposes.

33. A new subsection is added to provide for the election of aldermen and school trustees from the City of Edmonton at large rather than as restricted by The Edmonton-Strathcona Amalgamation Act 1912.

34. Form 5 is amended to conform to previous amendments to the Act.

(3) Where on appeal to the court of revision or the Alberta Assessment Appeal Board an assessment is cancelled, altered or varied the council or the Board shall amend the by-law accordingly and the assessment so altered, varied or cancelled shall be substituted for the original assessment.

31. The following new section is added immediately after section 691:

691a. Any reserve funds formed in accordance with section 691 or any operating surpluses of the city may be invested in any of the securities referred to in section 670.

32. The following new section is added immediately after section 740:

740a. Notwithstanding section 521 of this Act or section 9 of *The School Act* the city of Calgary, for the taxation years 1961 and 1962 may, by by-law, authorize and levy a tax, at such uniform rate on the dollar as the council deems sufficient to produce the total amount of such sums as may be requisitioned by all school districts or school divisions, upon the assessed value of all lands, improvements and property assessed in the assessment roll.

33. Section 742 is amended by adding immediately after subsection (2) the following:

(3) Notwithstanding subsection (1), such number of aldermen as may be elected to the council of the city of Edmonton at the regular election to be held in the year 1961 and thereafter, shall be nominated from and elected to represent the city at large, and school trustees elected for the Edmonton Public School District No. 7 and the Edmonton Separate School District No. 7 shall likewise be nominated from and elected to represent the city at large.

34. Form 5 in the Schedule is amended by striking out the Assessor's Statement and by substituting the following:

ASSESSOR'S STATEMENT

I, _____, hereby certify that the name of the above _____ is entered upon the assessment roll of the city of _____ as of the twentieth day of September last, as the _____ of land, or of an interest in land (*owner or purchaser*) which is not exempt from taxation.

Dated at _____ }
this _____ }
day of _____ A.D. 19... } *Signature of Assessor*

35. Commencement of Act.

35. (1) This Act, except section 26, comes into force on the day upon which it is assented to and upon so coming into force sections 19, 22 and 28 shall be deemed to have been in force at all times on and after the thirty-first day of December, 1960.

(2) Section 26 comes into force on the first day of January, 1962.

No. 92

SECOND SESSION

FOURTEENTH LEGISLATURE

9 ELIZABETH II

1961

BILL

An Act to amend The City Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
