

No. 107

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

BILL 107

A Bill respecting the Valuation of Municipally Owned and
Provincially Owned Properties

HON. MR. HOOKE

Explanatory Note

General. This new Act would authorize a valuation to be made in the year 1961 of property owned by the Province and by municipalities. Under section 8 of this Bill this valuation may be declared by the Lieutenant Governor in Council to be the assessed value of the property and may then be used as the basis for paying grants under The Crown Property Municipal Grants Act and may be used for municipal taxation purposes.

2. Definition of terms used in Act.

3. The assessor of each municipality is required to make a valuation of all municipal property other than the property specified.

BILL

No. 107 of 1961

An Act respecting the Valuation of Municipally Owned and
Provincially Owned Properties

(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. This Act may be cited as "*The Municipal and Provincial Properties Valuation Act*".

Interpretation

2. In this Act,

- (a) "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, The Town and Village Act or The City Act*, to make an assessment in a municipality or a member of the staff of the Supervisor of Assessments delegated to make a valuation;
- (b) "Minister" means the Minister of Municipal Affairs;
- (c) "municipality" means a city, town, new town, village, county, municipal district, improvement district or special area;
- (d) "Supervisor of Assessments" means the Supervisor of Assessments appointed pursuant to *The Municipalities Assessment and Equalization Act*.

PART I

VALUATION

3. The assessor of every municipality shall forthwith prepare a valuation of all municipally owned land and improvements within the municipality that are not assessable and taxable under any other Act, including gas distribution systems, electric light and power systems, telephone systems and water systems and the machinery, fixtures, structures and other things used for or that form part of such systems, but not including

- (a) sanitary and storm sewer systems,

4. The assessor of each municipality is required to make a valuation of Crown property other than the property specified.

5. The Supervisor of Assessments is to value the works and transmission lines of the Alberta Government Telephones. The lands and buildings will be valued by the municipal assessor under clause 4.

6. Basis of valuation.

7. Delivery of valuations to the Supervisor of Assessments.

- (b) streets, lanes, roadways or road allowances,
- (c) historical sites, monuments, museums and cemeteries,
- (d) real property used for or in connection with schools, hospitals, treatment centres and clinics, and
- (e) land acquired by the municipality through tax recovery proceedings, including improvements thereon.

4. The assessor of every municipality shall forthwith prepare a valuation of all land and improvements within the municipality, owned by the Crown in right of Alberta, other than

- (a) highways, streets, lanes, roadways and road allowances,
- (b) roadside camp and picnic grounds, provincial parks, historical sites, monuments and museums,
- (c) real property used for or in connection with universities or colleges or academic, trade, forestry or agricultural schools,
- (d) real property used for or in connection with hospitals or mental institutions,
- (e) sanitary and storm sewer systems,
- (f) public works reserves,
- (g) real property that is not used or actively occupied by the Crown and not occupied by a person under a lease, licence, permit or agreement for sale,
- (h) real property leased to or occupied by a person from whom the municipality may, by reason of his interest in the property, levy and collect a municipal tax, and
- (i) property of the Alberta Government Telephones Commission to be valued by the Supervisor of Assessments pursuant to section 5.

5. Not later than the thirtieth day of September, 1961, the Supervisor of Assessments shall make or cause to be made on his behalf a valuation for each municipality of all installations, materials, devices, fittings, apparatus, appliances, equipment, machinery, ways and easements and structures, other than land and buildings, owned by and used in the communication system of the Alberta Government Telephones Commission.

6. All properties to be valued under sections 3, 4 and 5 shall be valued in a manner that is equitable and uniform with assessments of that and other kinds of property throughout the municipality.

7. Detailed particulars of each valuation prepared under sections 3 and 4 shall be forwarded by the assessor to the Supervisor of Assessments not later than the thirtieth day of September, 1961.

8. Assessment and taxation of municipally owned property may be ordered by the Lieutenant Governor in Council.

9. Use of valuations of Crown property.

10. Commencement of Act.

PART II**TAXATION**

8. (1) Notwithstanding clause (k) of subsection (1) of section 544 of *The City Act* or clause (b) of section 14 of *The Assessment Act, 1960*, the Lieutenant Governor in Council may provide that the valuation of any type, class or classes of municipally owned property valued in accordance with this Act shall become the assessment of that property and that the property is liable to assessment and taxation by the municipality in which the property is situated.

(2) The provisions of *The Assessment Act, 1960*, or *The City Act*, as the case may be, relating to the mailing of assessment notices, complaints as to assessments and the right of appeal from assessments apply, *mutatis mutandis*, to any property that becomes liable to assessment and taxation under this Act.

9. The Lieutenant Governor in Council may provide that the valuation of any type, class or classes of Crown property valued in accordance with this Act, be used as the value of such property for the purposes of *The Crown Property Municipal Grants Act*.

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

No. 107

SECOND SESSION

FOURTEENTH LEGISLATURE

9 ELIZABETH II

1961

BILL

An Act respecting the Valuation of
Municipally Owned and Provincially
Owned Properties

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
