

No. 51

---

---

5th Session, 14th Legislature, Alberta  
11 Elizabeth II

---

---

## **BILL 51**

A Bill to amend The Assessment Act, 1960

---

---

HON. MR. HOOKE

---

---

## Explanatory Note

2. (a) A definition of "depreciation" is added.

(b) Clause (h) is amended to include a railway right of way in subclause (i) and to add the exception after subclause (iii). Section 2, clause (h) presently reads:

"(h) 'farm buildings' means the residence and other improvements used 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, railway right of 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;"

# BILL

No. 51 of 1960

An Act to amend The Assessment Act, 1960

(Assented to \_\_\_\_\_, 1963)

**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) by adding the following clause immediately after clause (g):

(g1) "depreciation" means a loss in value attributable to any cause;

(b) by striking out clause (h) and by substituting the following:

(h) "farm buildings" means the residence and other improvements used in connection with the production of crops or livestock or both 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, railway right of 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,

but does not include such a residence if it is situated

(c) 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 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;”.

Under provisions in this and other Acts, the things described in subclause (iii) are to be assessed at 30% rather than 60% of their fair actual value. The amendment is intended to remove storage tanks from this class.

(d) A definition of “lot” is added.

**3.** A new subsection (3) provides that the assessment of land is not to be affected by the zoning of the land for some use other than its actual use.

**4.** A new section provides for an assessment freeze on certain lands held for development purposes.

- (iv) on land within a town or village, or
- (v) on a lot created by a subdivision of land in any other municipality;
- (c) as to clause (i), subclause (iii) by adding immediately before the words "that form an integral part" the words ", including working tanks but excluding tanks used exclusively for storage purposes,"
- (d) by adding the following clause immediately after clause (j):
  - (j1) "lot" means an area of land not exceeding one acre in extent which is within a registered plan of subdivision, and is the subject of, or capable of being the subject of a separate certificate of title;

**3.** Section 8 is amended by adding the following new subsection:

(3) Notwithstanding anything in this Act, where under a zoning by-law land is zoned for some use other than its actual use, the assessor shall until such time as the land is used for the purpose for which it is zoned, assess the land on the basis of its actual use as if the zoning had not taken place.

**4.** Section 8*a* is renumbered as section 8*b* and the following section is added after section 8:

**8*a*.** (1) Where land that is not being used for commercial, industrial or residential purposes is subdivided, a council

- (a) if it is satisfied that the land is being held for development for commercial, industrial or residential purposes, and
- (b) if the land is serviced by the owner or is to be serviced by the owner on the requirement of the municipality,

may, upon the application of the owner of the land, pass a by-law pursuant to this section in respect of the land.

(2) Notwithstanding anything in this or any other Act, the by-law shall prescribe that twenty per cent of the fair actual value of each lot in the subdivision, exclusive of improvements thereon, shall be used as the assessment of such lot

- (a) for the period prescribed by the by-law, not exceeding three years from the date of the application, or
- (b) until the construction or erection of an improvement is commenced on such lot,

whichever first occurs.

**5. (a)** Section 14 sets out certain property that is exempt from assessment by municipalities. Clause (b) of section 14 presently reads:

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

.....  
(b) land and improvements owned by a municipality or city when held for the use of the municipality or city;”.

(b) The purpose of this amendment is to provide exemption from assessment of properties used for purposes of a summer camp, and operated by charitable organizations for purposes other than profit or gain.

**6.** Section 15 presently reads:

“15. In every municipality 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 municipality.”.

The amendment is to facilitate the carrying out of certain administrative procedures at the earliest possible date after January 1st in each year — changes in dates are also being made in other sections of the Act for the same reason.

**7.** 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 next 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.

(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.”.

See note to clause 6 of this Bill.

**8.** Section 19, subsection (1) presently reads:

“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.”.

See note to clause 6 of this Bill.

**9.** See note to clause 6 of this Bill.

(3) Only one by-law may be passed under this section with respect to any land, regardless of any change in the ownership or any subdivision or re-subdivision of all or any part of that land.

**5. Section 14 is amended**

(a) by striking out clause (b) and by substituting the following:

(b) land and improvements

(i) owned by a municipality or city, or

(ii) held under lease from a municipality or city or the Crown,

when held for the use of a municipality or city;

(b) by adding the following clause immediately after clause (v):

(w) land not exceeding twenty acres in extent together with improvements thereon owned or held under lease from a municipality or city or the Crown, and not being operated for profit or gain while used exclusively as a summer camp for children.

**6. Section 15 is amended by striking out the word "December" and by substituting the word "October".**

**7. Section 16 is amended**

(a) as to subsection (1) by striking out the word "October" and by substituting the word "August",

(b) as to subsections (2) and (3) by striking out the word "four" and by substituting the word "six".

**8. Section 19, subsection (1) is amended by striking out the word "October" and by substituting the word "August".**

**9. Section 21 is amended as to subsections (1) and (2) by striking out the word "December" and by substituting the word "October".**

**10.** See note to clause 6 of this Bill.

**11.** Section 26, subsection (1) presently reads:

"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."

**12.** Section 28, subsections (1) and (3) presently read:

"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.

(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."

**13.** Section 30, subsection (1) presently reads:

"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 of general circulation in the municipality."

The subsection is amended to simplify procedure and to change dates — see also the related amendment to section 37 in clause 14 of this Bill.

**14.** Section 37, subsection (3) presently reads:

"(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."

**15.** See note to clause 6 of this Bill.

**16.** Section 62, subsection (3) presently reads:

"(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."

**17.** Commencement of Act.



**10.** Section 22, subsection (1) is amended by striking out the word "December" and by substituting the word "October".

**11.** Section 26, subsection (1) is amended by striking out the words "fifteenth day of February" and by substituting the words "first day of January".

**12.** Section 28 is amended as to subsections (1) and (3) by striking out the word "March" and by substituting the word "January".

**13.** Section 30 is amended by striking out subsection (1) and by substituting the following:

**30.** (1) The secretary-treasurer shall, not later than the first day of January in each 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.

**14.** Section 37 is amended by striking out subsection (3) and by substituting the following:

(3) A 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) within thirty days after the mailing of the assessment slip to the complainant as required by section 28, or

(b) where no assessment slip was mailed, within thirty days from the date of the giving of the notice as required by section 30.

**15.** Section 55, subsection (1) is amended by striking out the word "December" and by substituting the word "October".

**16.** Section 62, subsection (3) is amended by striking out the word "raising" and by substituting the word "producing".

**17.** This Act comes into force on the day upon which it is assented to and upon so coming into force clause (c) of section 2 and clause (a) of section 5 shall be deemed to have been in force at all times on and after the thirtieth day of December, 1962.

No. 51

---

---

FIFTH SESSION

FOURTEENTH LEGISLATURE

11 ELIZABETH II

1963

---

---

**BILL**

An Act to amend The Assessment  
Act, 1960

---

---

Received and read the

First time .....

Second time .....

Third time .....

---

---

HON. MR. HOOKE

---

---