

No. 101

1st Session, 15th Legislature, Alberta
12 Elizabeth II

BILL 101

A Bill to amend The Assessment Act, 1960

HON. MR. HOOKE

Explanatory Note

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

2. (a) Section 2, clause (h) defines "farm buildings" as including certain residences, but not including residences situated
 "(iv) on land within a town or village, or
 (v) on a lot created by a subdivision of land in any other municipality;".

(b) The definition of "improvement" is amended to remove tanks for the particular class of improvements mentioned in subclause (iii).

(c) The definition of "lot" is removed. See the amendment to "farm buildings" in clause (a) above.

(d) Clause (p) presently reads:

"(p) "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;".

3. Section 4, subsection (2) presently reads:

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

(a) a purchaser of the land or improvement under a bona fide agreement for sale, or

(b) an occupant of the land or the improvement 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."

BILL

No. 101 of 1960

An Act to amend The Assessment Act, 1960

(Assented to _____, 1964)

HER 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*, is hereby amended.

2. Section 2 is amended

- (a) as to clause (h) by striking out subclause (v) and by substituting the following:
 - (v) in any other municipality on a parcel created by a registered plan of subdivision and not exceeding one acre in extent;
- (b) as to clause (i)
 - (i) by adding in subclause (i) after the word "structure" the words "or tank",
 - (ii) by striking out of subclause (iii) the words ", including working tanks but excluding tanks used exclusively for storage purposes," and by substituting the words ", excluding tanks,"
- (c) by striking out clause (j1),
- (d) as to clause (p) by adding after the word "land" wherever it occurs the words "or improvements".

3. Section 4 is amended by striking out subsection (2) and by substituting the following:

- (2) In the case of land or an improvement that is exempt from taxation, the interest of a person who is
 - (a) a purchaser of the property under a *bona fide* agreement for sale, or
 - (b) an occupant of the property under a lease, licence or permit,

is liable to assessment and taxation by the municipality and the interest of that person in the property shall be assessed in the same manner as if he were the owner of the property unless that person is himself exempt from taxation.

(3) Clause (b) of subsection (2) does not apply with respect to

4. Section 7, subsections (1) and (2) presently read:

"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."

5. Section 8, subsection (3) presently reads:

"(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 as if the zoning had not taken place."

6. Under section 8a a by-law may be passed authorizing a reduced assesment for a limited period on land held for development purposes.

7. Section 14, clause (r) presently reads:

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

.....
(r) Crown lands and every right, title or interest of the Crown in any property;"

- (a) an occupant in possession of the property in an official capacity on behalf of a person exempt from taxation, or
 - (b) an occupant of property owned by a municipality.
- (4) Notwithstanding anything in this Act or any other Act, the interest of a person who is
- (a) the lessee of land or an improvement held in trust for a tribe or body of Indians,
 - (b) not a member of such tribe or body, and
 - (c) not himself exempt from taxation,
- is liable to assessment and taxation by the municipality and the interest of that person in the property shall be assessed in the same manner as if he were the owner of the property at sixty per cent of the fair actual value of the property.

4. Section 7 is amended

- (a) as to subsection (1) by striking out the words "land that is not exempt from assessment and taxation" and by substituting the words "assessable land",
- (b) as to subsection (2) by striking out the words "land that is exempt from assessment and taxation" and by substituting the words "non-assessable land".

5. Section 8 is amended by striking out subsection (3) and by substituting the following:

(3) Notwithstanding anything in this Act, where an action taken pursuant to *The Town and Rural Planning Act* or *The Planning Act* has the effect of prescribing

- (a) for land used for residential purposes, or
- (b) for a parcel of land twenty acres or more in extent and used for agricultural purposes,

some use other than its actual use, the assessor shall, until such time as the land is used for the purpose designated, assess the land according to its residential or agricultural use, as the case may be.

(4) Where land is not subject to an action taken under *The Planning Act*, or no actual use is being made of the land, the assessor shall assess the land in accordance with section 23.

6. Section 8a is amended by adding the following subsection:

(4) A by-law passed pursuant to this section comes into force on the first day of January of the year following the passage of the by-law.

7. Section 14 is amended

- (a) as to clause (r) by striking out the words "Crown lands and",

8. Section 26, subsection (2), clauses (f) and (g) and subsection (4) presently read:

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

(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.

(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."

9. 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."

(b) by adding the following clause:

- (x) land together with any improvements thereon owned or held under lease by the Canadian Youth Hostel Association, and not being operated for profit or gain while used exclusively for the purposes of the Association.

8. Section 26 is amended

(a) as to subsection (2)

(i) by adding the following clause after clause (d):

(d1) the name and post office address of the purchaser of each improvement liable to assessment;

(ii) by striking out clauses (f) and (g) and by substituting the following:

(f) the name and post office address of every lessee, licensee or permittee of an improvement that by this Act is assessed to the lessee, licensee, or permittee as if he were the owner thereof;

(g) the name and post office address of the holder of each special franchise liable to assessment;

(h) the assessed value of every assessable parcel of land separate from the assessment or valuation, as the case may be, of any improvements thereon;

(i) the assessed value of every assessable improvement separate from the assessment or valuation as the case may be, of the land of which it is a part;

(j) the assessed value of each special franchise.

(b) as to subsection (4) by striking out the words "as determined pursuant to section 24" and by substituting the words "exempt from assessment".

9. Section 28 is amended

(a) by striking out subsection (1) and by substituting the following:

28. (1) Upon preparation of the assessment roll pursuant to section 26 and not later than the first day of January mentioned therein, the secretary-treasurer shall mail an assessment slip in the prescribed form to every person whose name appears on the assessment roll.

(b) as to subsection (3) by adding after the word "land" wherever it occurs the words "or improvements".

10. Section 30, subsection (1) presently reads:

"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."

11. Section 55, subsection (1) presently reads:

"55. (1) Where any property that should have been assessed not later than the thirty-first day of October 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."

12. Commencement of Act.

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

30. (1) Upon preparation of the assessment roll pursuant to section 26 and not later than the first day of January next following, the secretary-treasurer shall cause to be published 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, a notice in the prescribed form that the assessment roll has been prepared.

11. Section 55, subsection (1) is amended by striking out the word "property" wherever it occurs and by substituting the words "land or improvement".

12. This Act comes into force on the day upon which it is assented to and upon so coming into force sections 3 and 5 shall be deemed to have been in force at all times on and after the thirtieth day of October, 1963.

No. 101

FIRST SESSION

FIFTEENTH LEGISLATURE

12 ELIZABETH II

1964

BILL

An Act to amend The Assessment
Act, 1960

Received and read the

First time

Second time

Third time

HON. MR. HOOKE
