

No. 25

2nd Session, 15th Legislature, Alberta
13 Elizabeth II

BILL 25

A Bill to amend The Municipal and Provincial Properties
Valuation Act

HON. MR. HOOKE

Explanatory Note

1. This Bill will amend The Municipal and Provincial Properties Valuation Act which is chapter 53 of the Statutes of Alberta, 1961.

2. Section 3 is amended to conform to the amendments made in 1964 and to be made at this Session to The Assessment Act and The City Act. the opening words of section 3 read:

3. The assessor of every municipality shall prepare a valuation of.

3. A new subsection is added for clarification. Section 6 reads:

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.

4. Provision for annual depreciation is made.

BILL

No. 25 of 1965

An Act to amend The Municipal and Provincial Properties Valuation Act

(Assented to _____, 1965)

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

1. *The Municipal and Provincial Properties Valuation Act* is hereby amended.

2. Section 3 is amended by striking out the words "all municipally owned lands and improvements within the municipality" and by substituting the words "all lands and improvements within the municipality that are owned by a municipality or leased from the Crown by a municipality and".

3. Section 6 is amended by renumbering the section as subsection (1) and by adding the following after the renumbered subsection (1):

(2) Without restricting the generality of subsection (1), where pursuant to any other Act, a particular type or class of property is to be assessed at a specified percentage of its fair actual value, then any property of that type or class that

(a) is exempt from assessment and taxation under any other Act, but

(b) is to be valued under this Act,

shall, for the purposes of this Act, be valued at the same percentage of its fair actual value.

4. The following section is added after section 6:

6a. Annual depreciation shall be allowed on all property valued pursuant to this Act that comes within the definition of "improvement" in

(a) clause (j1) of section 2 of *The City Act*, or

(b) in clause (i) of section 2 of *The Assessment Act, 1960*,

but with respect to improvements as described in subclause (iii) of either of those clauses the annual depreciation allowed shall not exceed a maximum of fifty per cent so long as the property continues to be in use.

5. Section 7, subsection (2) reads:

(2) A valuation prepared pursuant to section 3 or 4 shall continue to be the valuation of the property until

- (a) the valuation is affected by some cause other than fair wear and tear, or
- (b) a general assessment of the municipality is authorized.

6. Section 8 of subsection (1) reads:

8. (1) Notwithstanding clauses (k) and (o) 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.

The section is amended to conform to the amendment to section 3—see clause 2 of this Bill and the explanatory note thereto.

7. Commencement of Act.

5. Section 7 is amended by adding the following subsection after subsection (2) :

(2a) Notwithstanding subsection (2), property that is an improvement as described in

(a) subclause (iii) of clause (j1) of section 2 of *The City Act*, or

(b) subclause (iii) of clause (i) of section 2 of *The Assessment Act, 1960*,

shall be valued annually.

6. Section 8 is amended by striking out subsection (1) and by substituting the following:

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 order that any type or class of property owned by a municipality or leased from the Crown by a municipality and valued in accordance with this Act is liable to assessment and taxation by the municipality in which the property is situated, and where an order is so made,

(a) the valuation, made pursuant to this Act, of any property of the type or class specified in the order shall become the assessment of that property, and

(b) if the order extends to property leased from the Crown by a municipality, the property shall be assessed to the lessee municipality as if it were the owner thereof.

7. (1) This Act, except section 4, comes into force on the day upon which it is assented to.

(2) Section 4 comes into force on a date to be fixed by proclamation.

No. 25

SECOND SESSION

FIFTEENTH LEGISLATURE

13 ELIZABETH II

1965

BILL

An Act to amend The Municipal
and Provincial Properties Valuation
Act

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. HOOKE
