

No. 39

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

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## **BILL 39**

A Bill to amend The Assessment Act, 1960

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HON. MR. HOOKE

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Edmonton, Alberta, 1965

## **Explanatory Note**

**1.** This Bill amends The Assessment Act, 1960, which is chapter 5 of the Statutes of Alberta, 1960.

**2.** Section 4, subsections (2) and (3) presently read:

(2) In the case of land or an improvement that is exempt from taxation, other than Indian lands, 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

(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.

# BILL

No. 39 of 1965

An Act to amend The Assessment Act, 1960

(Assented to \_\_\_\_\_, 1965)

**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*, is hereby amended.

2. Section 4 is amended

- (a) as to subsection (2), clause (b) by adding after the word "property" the words ", or part thereof,"
- (b) as to subsection (3) by striking out clause (b) and by substituting the following:

- (b) an occupant under a lease, licence or permit of property owned by a municipality or leased from the Crown by a municipality.

- (c) by adding the following subsections after subsection (3)

- (4) Where, by or under any law in force in the Province, any land or improvement is wholly or partly exempt from assessment or taxation, or both, while or if it

- (a) is used for, or

- (b) is chiefly or mainly used for, or

- (c) is required and used for,

a specified purpose, then, notwithstanding any such law the land or improvement is subject to assessment to the extent that the use thereof does not come within the exemption and any taxes levied in such a case are due, payable and recoverable in respect of and against the entire property affected by the exemption as if no exemption existed.

- (5) Where, by or under any law in force in the Province, part of a parcel or part of an improvement is exempt from assessment or taxation, or both, then

- (a) that part of the parcel or improvement which is not so exempt shall, for the purposes of assessment and the levying of taxes, be deemed to be an entire parcel or improvement, as the case may be, and

**3.** Improvements for industrial purposes exempt from assessment when not completed.

**4.** Subsection (3) reads:

(3) A special franchise shall be assessed at thirty per cent of the fair actual value of the machinery, equipment and apparatus used in the exercise of the franchise and not otherwise assessed.

**5.** Section 14, clause (b) presently reads:

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

- .....
- (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;

The clause is revised to make it consistent with section 4 as amended in 1964 and to make it more capable of precise application. The words "use of a municipality or city" are of uncertain meaning.

(b) any taxes levied in such a case are due, payable and recoverable in respect of and against the entire property affected by the exemption as if no exemption existed.

(6) The Minister may make regulations prescribing rules and procedures

(a) for establishing the extent to which any property is or is not subject to assessment under subsection (4),

(b) for establishing or selecting the parts of any property that are and are not subject to assessment as mentioned in subsection (5), and

(c) concerning any other matter he considers necessary for carrying out the intent and purpose of this section.

**3.** Section 7 is amended by adding the following subsection:

(5) Notwithstanding subsections (1) and (2), where a new improvement

(a) intended to be used for manufacturing or processing purposes, or

(b) intended to be used in connection with a manufacturing or processing operation for the storage of the materials manufactured or processed,

is not completed and in operation before the thirty-first day of October in any year, the improvement is exempt from assessment in that year.

**4.** Section 10a is amended by adding the following subsection after subsection (3):

(3a) When a special franchise is assessed, annual depreciation shall be allowed on the machinery, equipment and apparatus mentioned in subsection (3), not to exceed a maximum of fifty per cent so long as the property continues to be in use.

**5.** Section 14 is amended 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, licence or permit from the Crown by a municipality or city,

**6.** Section 16, subsection (1) is amended to add a reference to the proposed new section 22a (see clause 11 of this Bill). Section 16, subsection (1) 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 August 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.

**7.** Section 17, subsection (1) is amended to add a reference to section 22 and the proposed new section 22a (see clause 11 of this Bill). Section 17, subsection (1) presently reads:

17. (1) Notwithstanding section 15, the council of a village that has been newly organized shall adopt the assessed values of the property within the village as made in the previous year by the municipality within which the village was previously contained.

**8.** A reference to new section 22a is added. Section 19 authorizes the adoption of the previous year's assessment in rural municipalities.

**9.** Section 21 presently reads:

21. (1) In a town or village where a by-law has been passed pursuant to section 16, the assessor shall make his assessment by adopting those assessed values authorized by the by-law and by assessing not later than the thirty-first day of October all assessable property for which a value has not been authorized by the by-law.

(2) In a county, municipal district, improvement district or special area where, pursuant to section 19, a by-law has been passed or an order has been issued, as the case may be, the assessor shall make his assessment by adopting those assessed values authorized by the by-law or the order and by assessing not later than the thirty-first day of October all assessable property for which a value has not been authorized by the by-law or order.

**10.** A reference to the depreciation of machinery and equipment is removed as it will be included in the new section 22a.

**11.** Annual depreciation on improvements shall be allowed.

**12.** Section 43 presently reads:

43. Every court of revision shall complete its duties within ninety days after the date set by this Act for the mailing of assessment slips and except as otherwise provided by this Act, no complaint shall be heard after that date.

**13.** Commencement of Act.

**6.** Section 16, subsection (1) is amended by adding after the words "section 15" the words "but subject to section 22a".

**7.** Section 17, subsection (1) is amended by adding after the words "section 15" the words "but subject to sections 22 and 22a".

**8.** Section 19, subsections (1) and (2) are amended by adding after the words "section 15" the words "but subject to section 22a".

**9.** Section 21, subsections (1) and (2) are amended by adding after the words "the assessor shall" the words ", subject to sections 22 and 22a,".

**10.** Section 22, subsection (1), clause (a) is amended by striking out all the words following the words "section 2,".

**11.** The following section is added after section 22:

**22a.** (1) Notwithstanding anything in this Act, annual depreciation shall be allowed on all improvements.

(2) With respect to improvements described in subclause (iii) of clause (i) of section 2, the annual depreciation allowed shall not exceed a maximum of fifty per cent so long as the property continues to be in use.

**12.** Section 43 is amended by striking out the word "ninety" and by substituting the words "one hundred and fifty".

**13.** (1) This Act, except sections 6 to 11, comes into force on the day upon which it is assented to, and upon so coming into force clause (a) of section 2 shall be deemed to have been in force at all times on and after the thirtieth day of October, 1964.

(2) Sections 6 to 11 come into force on a date on or after the first day of January, 1966 to be fixed by proclamation.

No. 39

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SECOND SESSION

FIFTEENTH LEGISLATURE

13 ELIZABETH II

1965

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## **BILL**

An Act to amend  
The Assessment Act, 1960

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Received and read the

First time.....

Second time.....

Third time.....

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HON. MR. HOOKE

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