

No. 8

3rd Session, 15th Legislature, Alberta
14 Elizabeth II

BILL 8

A Bill to amend The Assessment Act, 1960

HON. MR. HOOKE

Explanatory Note

1. This Bill will amend chapter 5 of the Statutes of Alberta, 1960.

2. Section 2, clause (n), subclause (iii) presently reads:

(n) "parcel" means

.....

(iii) where a building has been erected on two or more blocks or lots thereof, all such blocks or lots,

A definition of "pipe line" is added. See note to clause 5 of this Bill.

3. Section 7, subsection (5) presently reads:

(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 8, subsection (4) presently reads:

(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.

The amendment will make the wording consistent with subsection (3).

BILL

No. 8 of 1966

An Act to amend The Assessment Act, 1960

(Assented to _____, 1966)

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 (n), subclause (iii) by striking out the words "a building" and by substituting the words "an improvement",

(b) by adding the following clause after clause (n):

(nn) "pipe line" means any pipe designed for or used in the conveyance or transmission of any substance but does not include the intake or outlet valve or any installations, devices, fittings, apparatus, appliances, pipe, plant machinery or equipment, between such valves in any pumping, filtering, metering, storage, processing or manufacturing facility;

3. Section 7 is amended by striking out subsection (5) and by substituting the following:

(5) Notwithstanding subsections (1) and (2), where a new improvement is not completed or in operation or is not occupied, either in whole or in part, on or before the thirty-first day of October in any year, the improvement is exempt from assessment for purposes of taxation in the succeeding year.

4. Section 8, subsection (4) is amended by adding after the words "*The Planning Act*" the words "or *The Town and Rural Planning Act*".

5. Section 10 presently reads:

10. Notwithstanding subsection (3) of section 7, a pipe line that is used for the transmission of salt or water and liable to assessment under this Act shall be assessed as an improvement to the person who owns the pipe line at sixty per cent of its fair actual value.

The purpose of this amendment is to provide for the assessment of all pipe lines under this Act, excepting those which may be liable to assessment under the provisions of The Electric Power and Pipe Line Assessment Act.

6. Section 12, subsections (2) and (3) presently read:

(2) Where any land is held under a lease from a railway company as an industrial site, the land and improvements thereon shall be assessed to the lessee as if he were the owner of the land.

(3) Every lessee referred to in subsection (1) or (2) shall, whether his name appears upon the assessment roll or not, pay taxes upon the assessed value of the improvements mentioned in subsection (1) or (2) and the land forming the site thereof or occupied therewith, at the rates lawfully imposed thereon, irrespective of the extent or nature of his interest therein.

7. Section 14 sets out the types of property not assessable by a municipality. Electric power and pipe lines are assessed by the Chief Provincial Assessor.

8. Section 46, subsection (2) is revised to remove any conflict between the provisions of this Act and section 12 of The Municipalities Assessment and Equalization Act and at the same time clarify the powers vested in the Minister of Municipal Affairs.

9. Section 67 presently reads:

67. (1) A person who carries on a business within a municipality for more than thirty days in any year in respect of which a business tax is payable, is liable for the payment of the full annual business tax in respect thereof.

(2) When a business tax is payable in respect of a business and a licence fee is payable to the municipality in respect of that business the amount payable in respect of the business tax shall be abated in the amount of the licence fee.

5. Section 10 is struck out and the following is substituted:

10. Notwithstanding any other provision to the contrary, a pipe line liable to assessment under this Act shall be assessed as an improvement apart from the land on which it is situated to the owner of the pipe line at sixty per cent of its fair actual value.

6. Section 12 is amended

(a) by striking out subsection (2) and by substituting the following:

(2) Where any land that forms part of the station grounds or right of way of a railway company is held under a lease from the railway company and does not form the site of an improvement, the land shall be assessed to the lessee as if he were the owner thereof.

(b) as to subsection (3) by striking out the words "improvements mentioned in subsection (1) or (2) and the land forming the site thereof or occupied therewith," and by substituting the words "lands mentioned in subsection (1) or (2) and the improvements mentioned in subsection (1),".

7. Section 14 is amended by adding the following clause after clause (x):

(y) property assessable under *The Electric Power and Pipe Line Assessment Act*.

8. Section 46 is amended by striking out subsection (2) and by substituting the following:

(2) The assessment roll as certified in accordance with subsection (1) is, subject to amendment pursuant to section 52, 54, 55 or 71 of this Act or section 12 of *The Municipalities Assessment and Equalization Act*, the assessment roll of the municipality for that year.

9. Section 67 is struck out and the following is substituted:

67. (1) Where a person carries on a business within a municipality in any year in respect of which a business tax is imposed by the municipality,

(a) if he carries on the business therein during every month of that year, he is liable for the payment of the full annual business tax in respect of that business, but

(b) if he does not carry on the business therein during every month of that year, he is only liable for the payment of that part of the full annual business tax

10. The sections here repealed were to come into force on Proclamation but have never been Proclaimed. These sections would have made various amendments to certain sections of The Assessment Act, 1960 which would have required building assessments to be depreciated annually.

11. Commencement of Act.

in respect of that business which is in proportion to the number of months of that year during which he carried on that business therein, a portion of a month being taken as a full month.

(2) Notwithstanding subsection (1), where the person carries on the business for less than thirty days in that year, whether in one or more months, he is not liable for the payment of the business tax.

(3) Notwithstanding subsection (1), when a business tax is payable in respect of a business and a licence fee is payable to the municipality in respect of that business the amount payable in respect of the business tax shall be abated in the amount of the licence fee.

10. Sections 6 to 11 of chapter 4 of the Statutes of Alberta, 1965 are hereby repealed.

11. This Act comes into force on the day upon which it is assented to and upon so coming into force clause (b) of section 2 and section 5 shall be deemed to have been in force at all times on and after the thirtieth day of October, 1965.

No. 8

THIRD SESSION
FIFTEENTH LEGISLATURE
14 ELIZABETH II
1966

BILL

An Act to amend
The Assessment Act, 1960

Received and read the

First time

Second time

Third time

HON. MR. HOOKE
