

No. 56

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

BILL 56

A Bill to give Homeowners a Provincial Discount
on Municipal Taxes

HON. MR. HOOKE

Explanatory Note

General. This Bill will establish a scheme to give home owners an annual discount on their municipal taxes of \$50. The amount of the discount will be paid by the Province to the municipality when the home owner has paid the balance of his taxes.

2. Definitions.

BILL

No. 56 of 1966

An Act to give Homeowners a Provincial Discount
on Municipal Taxes

(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. This Act may be cited as "*The Homeowners Tax Discount Act*".

2. In this Act,

- (a) "clerk" means the secretary-treasurer of a municipality or any other person designated to collect municipal taxes;
- (b) "eligible residence" means a building, or part thereof, occupied in whole or in part as the normal place of the building so occupied is an eligible
 - (i) where two or more persons are co-owners of one building and any self-contained part of the building
 - (A) is occupied by one of those owners, or
 - (B) is co-occupied by more than one of those ownersto the exclusion of the other owners, each part of the building so occupied is an eligible residence, or
 - (ii) where two or more persons are co-owners of more than one building and any one of those buildings
 - (A) is occupied by one of those owners, or
 - (B) is co-occupied by more than one of those ownersto the exclusion of the other owners, each of the buildings so occupied is an eligible residence;
- (c) "municipality" includes any local authority or person authorized to levy and collect municipal taxes;

3. Discount applies to 1966 taxes.

4. Right of home owner to the tax discount. Only one discount is payable per person per residence per year.

- (d) "municipal taxes" means the taxes levied on land and improvements, or either, by a municipality in any year for municipal, school and hospital purposes, or any of them and includes penalties thereon;
- (e) "owner" means
 - (i) a person registered under *The Land Titles Act* as the owner of a fee simple estate or a life estate in real property, or
 - (ii) a person who is purchasing or has purchased or is otherwise acquiring or has acquired ownership in fee simple or for life of real property, or
 - (iii) a person who is an occupier under a lease, licence or permit of Crown land that has a building thereon.

3. This Act applies with respect to municipal taxes for the year 1966 and for subsequent years.

4. (1) Subject to compliance with this Act, the owner of an eligible residence who is liable for municipal taxes levied in any year

- (a) upon the assessed value of the eligible residence, or
- (b) upon the land upon which the eligible residence is situated, where the eligible residence is a farm building exempt from assessment,

is entitled to a reduction of his liability for those municipal taxes in the amount hereinafter specified as the Provincial tax discount.

(2) No person is entitled to more than one Provincial tax discount for any year and

- (a) where, during a year a person owns more than one eligible residence at the same time which he occupies at different times of the year, he is not entitled to the Provincial tax discount for that year with respect to more than one of those residences,
- (b) where, during a year a person consecutively owns more than one eligible residence, he is not entitled to the Provincial tax discount for that year with respect to more than one of those residences,
- (c) where, during a year an eligible residence is owned consecutively by more than one person, not more than one of those persons is entitled to the Provincial tax discount for that year with respect to that residence,
- (d) where, during a year two or more persons are
 - (i) co-owners of one eligible residence, and

5. Amount of Provincial tax discount.

6. Province will pay amount of discount to municipalities.

7. When home owner is entitled to discount.

(ii) co-occupants of that eligible residence, they are not entitled to more than one Provincial tax discount between or among them with respect to that residence for that year.

(3) Where the person shown on the assessment roll as the owner of an eligible residence dies before receiving the Provincial tax discount for any year and if

(a) his interest in the eligible residence is being held by his estate, and

(b) the eligible building is being occupied as the normal place of residence by the surviving spouse or any dependant of the deceased owner,

the estate of the deceased owner is entitled to the Provincial tax discount for that year to the same extent as the owner would have been if still living.

5. The amount of the Provincial tax discount is as follows:

(a) where the amount of the municipal taxes levied on an owner for any year is fifty-one dollars or more, the discount is fifty dollars for that year;

(b) where the amount of the municipal taxes levied on an owner for any year is less than fifty-one dollars, the discount for that year is the amount derived by subtracting one dollar from the amount of the municipal taxes for that year.

6. The amount by which the liability for municipal taxes of the owner of an eligible residence is reduced in any year is payable by the Province as provided in this Act to the municipality levying those taxes.

7. (1) The owner of an eligible residence is not entitled to the Provincial tax discount for any year

(a) until the municipal taxes for that year, less the amount of the Provincial tax discount, have been paid, and

(b) until he has filed the declaration for the Provincial tax discount required under section 8 with the clerk.

(2) Where the owner of an eligible residence has not received the Provincial tax discount for any year only because of a failure to pay the municipal taxes to the extent required by subsection (1), the owner may subsequently at any time become entitled to the Provincial tax discount for that year

(a) upon payment of all municipal taxes due for that year, less the Provincial tax discount, and

(b) upon filing the declaration required under section 8 with the clerk.

8. Manner of applying for discount.

9. Preservation of documents.

10. Determination of entitlement to discount.

(3) Where the municipal taxes due for any year have been paid in full without the benefit of a Provincial tax discount and if the person who was the owner at the time the taxes were paid in full or his assignee subsequently files a declaration for a Provincial tax discount for the year for which the municipal taxes were paid, the clerk shall, upon the filing of the declaration required under section 8, grant to him a refund in the amount of the Provincial tax discount applicable.

8. (1) After receipt of a tax notice from a municipality in any year, the owner of an eligible residence may, in the prescribed form, complete a declaration for the Provincial tax discount for that year in respect of his eligible residence.

(2) A declaration pursuant to subsection (1) shall be filed with the clerk of the municipality wherein the eligible residence is situated.

(3) Notwithstanding subsection (2), where the eligible residence is situated in a National Park and the current year's taxes for school purposes amount to less than fifty-one dollars, the owner of the eligible residence

(a) shall file the declaration with the clerk of the improvement district or school district, as the case may be, and

(b) may thereafter file a further declaration with the clerk designated to levy and collect hospital taxes, requesting any additional portion of the Provincial tax discount to which he may be entitled pursuant to this Act and not to exceed the total tax levy for hospital purposes.

(4) Where he considers it advisable a clerk may require that a declaration filed pursuant to subsection (1) be accompanied by documentary evidence that proves to his satisfaction that the declarant is entitled to the Provincial tax discount.

9. A clerk shall retain without alteration all declarations and other documentary evidence filed with him under this Act until the Minister authorizes their destruction.

10. (1) Upon receipt of a declaration filed with him under section 8, and not sooner, a clerk

(a) shall determine whether or not the declarant is entitled to the Provincial tax discount, and

(b) if he determines that the declarant is not entitled to the Provincial tax discount, shall, within such time after the date of receipt of the declaration as may be prescribed by the regulations, mail to the declarant the reasons for his determination.

11. Municipal clerk is to apply periodically to the Province for payment of the Provincial tax discount.

12. Payment of amount of discounts to the municipalities.

13. Regulations authorized.

(2) The determination of a clerk that a declarant for a Provincial tax discount is or is not entitled to the discount may be reversed by the clerk in the event that he ascertains that his original determination was made

(a) by mistake, or

(b) as the result of the declarant having filed with him an incorrect declaration for the Provincial tax discount,

and the clerk shall amend his records accordingly.

11. (1) From time to time and not more than once a month, the clerk of each municipality shall prepare and deliver to the Minister of Municipal Affairs a certified statement, in the form prescribed by the regulations, in which shall be stated the sum of the Provincial tax discounts

(a) which have been credited with respect to eligible residences on the tax roll of the municipality, and

(b) which have been calculated by the clerk during the period of that year which has elapsed prior to the date of the certified statement and which commenced subsequent to the date of the determination and calculation of any Provincial tax discounts included in a sum stated on any previous certified statement for that year.

(2) In addition to the certificates mentioned in subsection (1), a clerk shall on or before the first day of February in each year complete and deliver to the Minister of Municipal Affairs a final certified statement stating the total of the Provincial tax discounts credited in the immediately preceding year.

12. (1) The Minister of Municipal Affairs shall from time to time in accordance with the regulations deliver to the Provincial Treasurer a requisition with respect to each municipality showing the amount payable to the municipality as determined from the certified statements received pursuant to section 11.

(2) Upon receipt of a requisition pursuant to subsection (1) the Provincial Treasurer shall pay the amount shown thereon to the municipality out of the moneys appropriated by the Legislature for the purposes of this Act.

13. (1) For the purpose of carrying this Act into effect the Lieutenant Governor in Council may make such regulations not inconsistent with this Act as he considers necessary and advisable and may by the regulations provide for any proceeding, matter or thing for which express provision is not made in this Act or for which only partial provision is made.

(2) Without limiting the generality of subsection (1), the Lieutenant Governor in Council may make regulations

14. Application of Act to Lloydminster.

15. Commencement of Act.

- (a) defining any expression used in this Act and not herein defined,
- (b) extending the time in which any of the provisions of this Act may be completed,
- (c) specifying the form of and the manner of completing any declaration by the owner of an eligible residence or the explanatory notes incidental thereto,
- (d) specifying the form of and the manner of completing any return or certified statement required by the Minister of Municipal Affairs, the Provincial Auditor or the Provincial Treasurer,
- (e) with respect to the payment by the Provincial Treasurer of any amounts to a municipality, and
- (f) respecting any other matter necessary or advisable to carry out effectively the purposes of this Act.

14. Notwithstanding any other Act, this Act applies to that part of the city of Lloydminster lying within the Province of Alberta.

15. This Act comes into force on the day upon which it is assented to.

No. 56

THIRD SESSION
FIFTEENTH LEGISLATURE
14 ELIZABETH II
1966

BILL

An Act to give Homeowners a
Provincial Discount on Municipal
Taxes

Received and read the

First time

Second time

Third time

HON. MR. HOOKE
