

1967 Bill 26

Fifth Session, 15th Legislature, 15 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 26

**An Act respecting the Assessment and Taxation of
Property for Municipal Purposes**

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Third Reading

Printed by L. S. Wall, Queen's Printer, Edmonton

BILL 26

1967

An Act respecting the Assessment and Taxation of Property
for Municipal Purposes

(Assented to _____, 1967)

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 Municipal Taxation Act*.

2. In this Act,

1. "Appeal Board" means the Alberta Assessment Appeal Board appointed pursuant to *The Assessment Appeal Board Act*;
2. "Alberta Assessment Equalization Board" means the Alberta Assessment Equalization Board appointed pursuant to *The Municipalities Assessment and Equalization Act*;
3. "Assessment Commissioner" means the Assessment Commissioner appointed pursuant to *The Municipalities Assessment and Equalization Act*;
4. "assessor" means a person appointed under
 - (i) *The Municipalities Assessment and Equalization Act*, or
 - (ii) the Act governing the municipality, to make an assessment in a municipality;
5. "by-law" includes an order of the Minister made under *The Improvement Districts Act, 1965* or *The Special Areas Act, 1964*;
6. "Chief Provincial Assessor" means the Chief Provincial Assessor appointed pursuant to *The Municipalities Assessment and Equalization Act*;
7. "collecting school district" means a school district empowered under section 305 of *The School Act* to levy and collect taxes;
8. "council" means
 - (i) the council of a city, town, village, summer village, county or municipal district,
 - (ii) in the case of a new town, the board of administrators thereof, and

Explanatory Notes

General. This Bill will replace the assessment and taxation provisions of The City Act, The Town and Village Act, The Municipal District Act, The Improvement Districts Act, 1965 and The Assessment Act, 1960, which to a large extent duplicate each other. As there are some variations in those Acts the consolidation made by this Bill will result in some variations in the applicable law in the different classes of municipalities. There are also some other amendments to the law. Except where otherwise noted, the section references in the explanatory notes to the clauses are to the equivalent provision in The City Act.

- (iii) in the case of an improvement district or special area, the Minister;
- 9. "depreciation" means a loss in value attributable to any cause;
- 10. "farm buildings" means the residence and other improvements used in connection with the production of crops or livestock or both or in connection with fur production or beekeeping and situated on land
 - (i) consisting of one or more parcels not separated otherwise than by a road, public way, railway right of way or road allowance,
 - (ii) used in connection with the production of crops or livestock, or both, or in connection with fur production or beekeeping, and
 - (iii) operated as a unit
 - (A) by a person who derives from that activity an income sufficient to provide a livelihood where the unit contains 20 acres or more or has been reduced to less than 20 acres by compulsory purchase or expropriation, or
 - (B) by a person who derives his livelihood principally from the cultivation of the unit where the unit contains less than 20 acres, but does not include farm buildings if they are situated
 - (iv) on land within a city, town, new town, village or summer village, or
 - (v) in any other municipality on a parcel created by a registered plan of subdivision and not exceeding one acre in extent;
- 11. "hospital" means a hospital approved by the Minister of Health under *The Alberta Hospitals Act*;
- 12. "improvement" means
 - (i) a building or structure erected or placed upon, in, over or under land, whether or not it is so affixed as to become transferred without special mention by a transfer of the land,
 - (ii) any thing affixed to or integrated in a building or structure affixed to the land that would without special mention be transferred by a transfer of the land, and
 - (iii) machinery, equipment, appliances, working tanks and other things including the supporting foundations and footings, but excluding buildings and excluding tanks used exclusively for storage purposes, that form an integral part of an operational unit designed for or used in

- (A) processing or manufacturing, or
- (B) the production of natural resources or the transmission of natural resources by pipe line,
whether or not the machinery, equipment, appliances, working tanks or other things are so affixed as to become transferred without special mention by a transfer of the land;
- 13. "land" means physical land;
- 14. "Minister" means the Minister of Municipal Affairs;
- 15. "municipal secretary" means
 - (i) in the case of a city, the official designated by the council to carry out any of the duties of a municipal secretary under this Act,
 - (ii) in the case of an improvement district or special area, the Deputy Minister or an officer of the Department of Municipal Affairs designated by him, and
 - (iii) in the case of any other municipality, the secretary-treasurer;
- 16. "municipality" means a city, town, new town, village, summer village, county, municipal district, improvement district or special area;
- 17. "owner" means
 - (i) in reference to Crown land, the Crown,
 - (ii) in reference to other land, the person registered under *The Land Titles Act* as the owner of the fee simple estate in the land, and
 - (iii) in the case of property other than land, any person who is in legal possession thereof;
- 18. "parcel" means
 - (i) a quarter section of land according to the system of surveys under *The Alberta Surveys Act* or any lesser area the description of which has been approved by the proper land titles office,
or
 - (ii) where there has been a subdivision and a plan thereof has been registered in the land titles office, any unsubdivided block or lot, or any part of any such block or lot in any area of land shown on such plan, or
 - (iii) where an improvement has been erected on two or more blocks or lots thereof, all such blocks or lots, or
 - (iv) all the land forming part of any railway, irrigation or drainage right of way, or
 - (v) all the land included in any one grazing or timber lease or permit from the Government of Canada or of Alberta;

19. "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, plant machinery or equipment, between such valves in any pumping, filtering, metering, storage, processing or manufacturing facility;
20. "prescribed" means prescribed by the Minister;
21. "purchaser" means a person who is purchasing or has purchased or is otherwise acquiring or has acquired land or improvements and has not disposed of his interest to another person, but has not yet become the legal owner of the land or improvements, whether he purchases or otherwise acquires the land from the owner directly or indirectly;
22. "school building"
 - (i) means a building used or intended to be used for school classrooms, and
 - (ii) includes any other room that is in such a building and used or maintained for school purposes, but
 - (iii) excludes any portion of such a building that is used or maintained for residential or other private purpose;
23. "special assessment" means a special frontage assessment or a special local benefit assessment relating to local improvements and includes a special assessment when calculated on a uniform unit rate.

Liability to Assessment and Taxation

3. (1) Except as provided by this or any other Act, all property that is situated in any municipality is subject to assessment and taxation by the municipality.

(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 an agreement for sale, or
- (b) an occupant of the property, or part thereof, 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

3. Liability to assessment and taxation. Section 457 and 457a.

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

(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
- (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.

PART 1

ASSESSMENT

4. (1) Every year, each municipality shall prepare an assessment roll setting forth the assessed value of all assessable property within the municipality as established by the assessor in accordance with this Act.

(2) The assessment roll may consist of leaves held together in book form or cards held in a suitable filing device.

5. The assessor shall assess all land, improvements, businesses and franchises that are liable to assessment

4. Assessment roll required. Section 469.

5. Duties of assessor. Section 67 (1).

- (a) under this Act, or
- (b) under a by-law passed on the authority of this Act, and shall perform such other duties as may be delegated to him by the council.

6. (1) In determining value for assessment purposes, an assessor shall apply the standards and methods of assessment prescribed pursuant to *The Municipalities Assessment and Equalization Act* and shall assess in accordance with any regulations made under that Act.

(2) Where standards and methods of assessment have not been prescribed in respect of any kind of property, an assessor shall assess at fair actual value in accordance with the regulations under *The Municipalities Assessment and Equalization Act* for the guidance of assessors, or if there are no such regulations applicable to the property to be assessed, the assessor shall assess the property in a manner that is equitable and uniform with assessments of that and other kinds of property throughout the municipality.

7. (1) Section 6 does not apply to the roadway and the superstructure of the roadway of a railway company that are assessable under *The Railways Assessment Act*.

(2) The following is assessable in accordance with section 6:

- (a) the land of a railway company, other than the roadway and superstructure;
- (b) all improvements on land of a railway company, other than the roadway;
- (c) all improvements of a railway company on the roadway and not forming part of the superstructure thereon.

(3) In this section "roadway" and "superstructure" have the meanings assigned to them by *The Railways Assessment Act*.

Land

8. (1) Land shall be assessed at its fair actual value exclusive of any improvements thereon.

(2) In determining the fair actual value of any land for assessment purposes, no regard shall be had nor consideration given to the price at which any land or lands owned by the municipality has or have been sold or offered for sale by the municipality to any person.

(3) In determining the value of land an assessor shall have regard to

- (a) any advantages or disadvantages of location,
- (b) the quality of the soil,
- (c) any profitable use that may reasonably be made of the land,

6. Standards of assessment. Section 458.

7. Assessment of railway property. Section 471.

8. Assessment of land. Section 458 (3) (4) (5) (9) (10).

- (d) the benefit to the land of an irrigation or drainage project, and
 - (e) such other considerations as the Assessment Commissioner may from time to time specify.
- (4) 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 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.
- (5) Where land is not subject to an action taken under *The Planning Act* or *The Town and Rural Planning Act* or no actual use is being made of the land, the assessor shall assess the land in accordance with subsection (3).

9. (1) Where land that is not being used for commercial, industrial or residential purposes is subdivided, a council

- (a) if it is satisfied that the land is being held for development for commercial, industrial or residential purposes, and
- (b) if the land is serviced by the owner or is to be serviced by the owner on the requirement of the municipality,

may, upon the application of the owner of the land, pass a by-law pursuant to this section in respect of the land.

(2) Notwithstanding anything in this or any other Act, the by-law shall prescribe that 20 per cent of the fair actual value of each lot in the subdivision, exclusive of improvements thereon, shall be used as the assessment of such lot

- (a) for the period prescribed by the by-law, not exceeding three years from the date of the application, or
- (b) until the construction or erection of an improvement is commenced on such lot,

whichever first occurs.

(3) Only one by-law may be passed under this section with respect to any land, regardless of any change in the ownership or any subdivision or resubdivision of all or any part of that land.

(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.

10. (1) An improvement on assessable land shall be assessed to the owner of the land apart from the land on which the improvement is situated at such percentage of its fair actual value as may be ordered by the Lieutenant Governor in Council.

9. Land held for development. Section 459.

10. Assessment of improvements. Sections 458 (3), 474 (1) and 462 (1).

(2) An improvement on non-assessable land shall be assessed at such percentage of its fair actual value as may be ordered by the Lieutenant Governor in Council, to the persons who have the right or title to the improvement, or 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.

(3) For the better determining of the value of an improvement for assessment purposes, it is hereby declared that the cost thereof is only one of the matters which shall be considered in this connection, and if it is found that an improvement, either because of its condition as to repair or of its inappropriateness to its location or because of any other circumstances affecting its value increases the value of the land by less than the cost of the improvement or the cost of replacing it, that less sum shall be the amount of the value of the improvement for assessment purposes.

11. (1) Notwithstanding section 10, an improvement described in subclause (iii) of clause 12 of section 2 shall be assessed at such percentage of its fair actual value as may be ordered by the Lieutenant Governor in Council.

(2) An improvement described in subclause (iii) of clause 12 of section 2 that also comes within the description in subclause (i) or (ii) of that clause shall be assessed as if it only came within the description in subclause (iii).

(3) Notwithstanding section 10, 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 31st day of October in any year, the improvement is exempt from assessment in that year.

12. (1) In assessing land having improvements thereon, the assessed value of the land and of the improvements shall be ascertained separately and shall be set down separately in the assessment roll, either in the same or separate columns, and the total of the separate items on each parcel shall be the assessment of the property.

(2) The Minister, on the recommendation of the Assessment Commissioner, or the council, may order at any time

(a) that an assessment of all parcels of land within all or any part of a municipality be made separate and apart from the improvements that may be situated thereon and at a different time from the assessment of the improvements, and

11. Assessment of machinery. Section 458 (7) (8) (11).

12. Separate assessment rolls. Section 462.

(b) that an assessment of improvements on all or any lands within a municipality be made separate and apart from the lands on which they are situated and at a different time from the assessment of the lands.

(3) The court of revision in the case of appeals from any assessment made pursuant to subsection (2) may sit at different times from those fixed for the hearing of appeals from the general assessment and the two assessments may be treated as separate and distinct.

(4) In all other respects the inspection of the assessment roll, the giving of notice of appeal, the procedure for and at appeals and for the preparation of a tax roll based thereon and the collection of taxes shall be the same as are provided for the general assessment.

13. The council of a municipality in any year may, by by-law, classify single family dwellings on land as residential improvements and provide that the assessment thereof for purposes of taxation shall be such percentage of the fair actual value as may be ordered by the Lieutenant Governor in Council.

Particular Properties

14. 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 such percentage of its fair actual value as may be ordered by the Lieutenant Governor in Council.

15. (1) In this section "special franchise" means every right, authority or permission, whether exclusive or otherwise to construct, maintain or operate within a municipality, and in, under, above, on or through or across a highway, road, street, land, public place or public water within the jurisdiction of the municipality, any poles, wires, pipes, tracks, conduits, buildings, erections, structures or other things for the purpose of bridges, railways, tramways or for the purposes of conducting steam, heat, water, gas, natural gas, oil, electricity or any property, substance or product capable of being transported, transmitted or conveyed for the supply of water or heat, light, power, transportation, telegraphic, telephonic or other service.

(2) In addition to any assessment on land, improvements, pipe lines or works and transmission lines assessable under this Act or *The Electric Power and Pipe Line Assessment Act*, the holder of a special franchise is liable to assessment in respect of the franchise.

(3) A special franchise shall be assessed at such percentage of the fair actual value of the machinery, equipment and apparatus used in the exercise of the franchise and not otherwise assessed, as may be ordered by the Lieutenant Governor in Council.

13. Differential of assessment. Section 460.

14. Assessment of pipe line. Section 474.

15. Special franchises. Section 465.

(4) When a special franchise is assessed, annual depreciation shall be allowed on the machinery, equipment and apparatus mentioned in subsection (3).

(5) Machinery, equipment or apparatus that is exempt from assessment under clause (c) of section 4 of *The Electric Power and Pipe Line Assessment Act* shall not be included in a valuation under subsection (2).

(6) This section shall not be construed so as to abrogate the conditions of any subsisting special franchise agreement.

(7) A municipality may with the approval of the Public Utilities Board enter into an agreement with the holder of a special franchise whereby the municipality accepts payment, of an amount equal to a fixed percentage of the gross revenue of the special franchise, from the holder in lieu of taxing the special franchise, lands, improvements, pipe lines, works and transmission lines, machinery, equipment and apparatus belonging to and used by the special franchise holder in the exercise of the franchise.

16. (1) Where, by virtue of a lease, licence or permit from the owner of a parcel of land, a person is in occupation of a part of the surface of that land for the purpose of

- (a) working any mines or minerals, in, or under that land or in or under land in the vicinity thereof, or
- (b) drilling for oil, salt or natural gas, or
- (c) operating any well for oil, salt or natural gas,

the improvements on the land and used or intended to be used or capable of being used for the purposes for which the surface of the land is in part occupied

- (d) shall be assessed together with the land forming the site of the improvements to the person so in occupation of part of the surface of the land, if the lease, licence or permit is held of the Crown, or
- (e) if the lease, licence or permit is not held of the Crown, shall be assessed, apart from the parcel of land, to the person so in occupation of part of the surface of the land.

(2) Where a person is in occupation of any part of the surface of a parcel of land under a lease, licence or permit from the owner of the parcel for any of the purposes specified in subsection (1), the land so occupied by him shall be assessed to the owner of the parcel, but the rate of assessment thereof shall not exceed the highest rate of assessment on agricultural land situated in the same municipality.

(3) Where Crown or other land is occupied under authority of an order made pursuant to *The Right of Entry Arbitration Act* or any other Act it shall, for the purposes of this section, be deemed to be occupied by virtue of a lease or licence from the owner of the land.

16. Occupation of surface for purpose of working minerals.
Section 475. Assessment Act Section 11.

(4) Subsection (1) does not apply to improvements that are assessable under *The Electric Power and Pipe Line Assessment Act*.

17. (1) Where improvements are erected or placed upon land that forms part of the station grounds or right of way of a railway company, if the land upon which the improvements are situated is leased from the railway company, the improvements, together with the land forming the site thereof and occupied therewith, shall be assessed to the lessee as if he were the owner of the land.

(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.

(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 lands mentioned in subsection (1) or (2) and the improvements in subsection (1), at the rates lawfully imposed thereon, irrespective of the extent or nature of his interest therein.

18. Where a spur track or railway siding or a part thereof is situated upon land that is not owned by the proprietor of the track or siding, the track or siding shall be assessed as an improvement to the proprietor of the track or siding.

19. Where any land held under lease from the Crown is sold,

- (a) if the interest of the lessee in the land was exempt from assessment and taxation pursuant to this Act,
- (b) if the Crown, from the revenue received under the lease, was making payment in lieu of taxes to the municipality in which the land is situated, and
- (c) if the municipality will receive no payment from the Crown in lieu of taxes for the year in which the land is sold,

then, notwithstanding anything in this or any other Act the municipality may, in the year in which the land is sold,

- (d) assess the land in the name of the purchaser,
- (e) enter the assessment in the assessment roll, and
- (f) levy the full tax for the year on the land,

unless the purchaser is himself exempt from taxation.

Exemptions

20. (1) The following property is exempt from assessment by a municipality namely:

1. all personal property except personal property that is expressly declared by this Act to be assessable;

17. Tenant of railway land. Section 472.

18. Spur track. Section 473.

19. Assessment of interest in Crown lands. Assessment Act
Section 13d.

20. Exemptions from assessment. Section 544.

2. land and improvements
 - (i) owned by a municipality, or
 - (ii) held under lease, licence or permit from the Crown by a municipality;
3. school buildings and lands owned and occupied by a school district or school division solely for the purpose of a school and not exceeding
 - (i) in the case of a city, town, new town, village or summer village, four acres of land for each school, or where required and used for school purposes, such greater acreage as may be exempted by a by-law of the city, town, new town, village or summer village, and
 - (ii) in the case of any other municipality, eight acres of land for each school, or where required and used for school purposes, such greater acreage as may be exempted by a by-law of the municipality;
4. all dormitories, offices, garages, workshops and warehouses, owned and occupied by a school district or school division, and all buildings, other than school buildings, if used or intended to be used solely for the purpose of a school and the land necessary as the site for any such buildings;
5. a parcel of land held by or for the use of any religious body and on which is situated a building chiefly used for divine service, public worship or religious education, if
 - (i) when situated in a city, town, new town, village or summer village, the land does not exceed one-half acre or such greater area as may be exempted by by-law from assessment, and
 - (ii) when situated in any other municipality, the land does not exceed four acres or such greater area as may be exempted by a by-law of the municipality,
 together with the building used chiefly for divine service, public worship or religious education, but exclusive of any part of the building chiefly used for divine service, public worship or religious education that is chiefly used for other purposes;
6. land in use as a cemetery and not exceeding 25 acres in extent, together with any building or structure on the land and used for burial purposes, but exclusive of any other building or structure on the land;
7. land held by and for the use of any agricultural society, organized or formed under *The Agricultural Societies Act* together with any improvements thereon and so held and used;

8. two-thirds of the value of the improvements as determined for assessment purposes of any seed cleaning plant constructed under an agreement authorized by section 10 of *The Agricultural Service Board Act*;
9. land owned and used in connection with and for the purposes of a hospital receiving aid from the Province under the provisions of any Act of the Legislature, together with any building thereon and owned and used as a hospital or in connection therewith, but not otherwise occupied or occupied as a dwelling if such land does not exceed
 - (i) when the land is situated in a city, town, new town, summer village or village, four acres in extent, and
 - (ii) when the land is situated in any other municipality, 25 acres in extent,or such greater area as may be exempted by a by-law of the municipality;
10. land not exceeding five acres in extent and
 - (i) forming the site of any improvements used chiefly for community purposes, or
 - (ii) used solely for community games, sports, athletics or recreation,together with the improvements thereon that are used for any of the purposes specified in subclause (i) or (ii);
11. all minerals;
12. land occupied by Ducks Unlimited (Canada) by lease or licence from the Crown together with any improvements thereon used in connection therewith;
13. farm buildings;
14. growing crops;
15. land and improvements vested in any library board established under *The Libraries Act* and that are used mainly for the purposes of the library;
16. works constructed, operated and used in connection with irrigation ditches as well as ditches operated under and subject to *The Water Resources Act* or *The Irrigation Districts Act*, until the year following the year in which the operations of such work cease;
17. every right, title or interest of the Crown in any property;
18. land held under a grazing lease or permit from the Government of Alberta, and land leased by the Government upon terms that restrict the user thereof to grazing;

19. land held under a homestead or cultivation lease from the Government of Alberta;
20. land and improvements owned by a foundation established under *The Homes for the Aged Act*;
21. improvements or parts of an improvement constructed in conformity with standards recommended by the Government of Canada to provide protection from fallout to the extent of \$100 of assessed value for each occupant according to designed capacity;
22. land not exceeding 20 acres in extent together with improvements thereon owned or held under lease from a municipality or the Crown by a non-profit summer camp for children;
23. land together with 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;
24. property assessable under *The Electric Power and Pipe Line Assessment Act*;
25. all property vested in an educational institution affiliated with a university under *The Universities Act*, except the whole or any part of a separate building owned by such an institution and used as a dwelling and the lands used in connection therewith;
26. the property of any children's aid society incorporated under *The Child Welfare Act* or any former Act, or approved by the Lieutenant Governor in Council for the purpose of such an Act if used exclusively for the purpose of and in connection with the society;
27. all income;
28. all property that has been legally exempted from assessment and taxation, in whole or in part, by a specific agreement legally entered into by the council prior to the coming into force of this Act, but only during the life of the agreement and only to the extent of the exemption granted in the agreement;
29. property specifically exempted by law.

(2) Notwithstanding the exemptions enumerated in subsection (1), all lands, including land otherwise exempt in a municipality are liable to assessment and taxation for local improvements and for frontage tax.

Duties of Assessor

21. (1) In every municipality the assessor shall, not later than the 31st day of October in each year, assess for taxation purposes in the next following year all assessable property in the municipality.

21. Date for making assessment. Sections 463, 466.

(2) The council may divide the municipality into assessment districts, and may appoint one or more assistant assessors to aid the assessor in the work of assessment.

22. (1) Notwithstanding section 21, the council of a city, town, village, new town or summer village may by by-law, passed not later than the 31st 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.

(2) No council shall pass a by-law pursuant to subsection (1) in more than seven consecutive years.

(3) Notwithstanding subsection (2), the Minister may, by order, authorize a council to pass a by-law under subsection (1) in more than seven consecutive years.

23. (1) Notwithstanding section 21, 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.

(2) The assessment adopted pursuant to subsection (1) shall not again be adopted in any succeeding year.

(3) When a town has been newly proclaimed a city, the council may, by by-law, adopt the assessment of land, including improvements, made in the previous year by the town, but the assessment so adopted shall not be adopted again in any succeeding year.

24. (1) Notwithstanding section 21, the council of a county or municipal district may, by by-law, passed not later than the 31st 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.

(2) Notwithstanding section 21, the Minister in the case of an improvement district or special area may, by order, 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.

(3) An assessment authorized for use under this section shall not be authorized for use for more than seven consecutive years.

(4) Notwithstanding subsection (3) the Minister, by order, may

(a) authorize a council of a county or municipal district to pass a by-law under this section for more than seven consecutive years,

22. Adoption of previous assessment roll in urban areas. Section 464.

23. Newly formed village. Assessment Act Section 17.

24. Adoption of previous assessment roll in other municipalities. Assessment Act Sections 19, 19a.

- (b) authorize an improvement district or a special area to use the assessed value of property as shown on the assessment roll for more than seven consecutive years.

25. (1) At any time he considers it to be in the public interest the Minister may order a general assessment to be made in any municipality.

(2) Where a general assessment is ordered pursuant to subsection (1) the assessor shall as directed by the order assess all assessable property in the municipality.

26. (1) In a city, town, village, new town or summer village where a by-law has been passed pursuant to section 22, the assessor shall make his assessment by adopting those assessed values authorized by the by-law and by assessing not later than the 31st 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 24, 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 31st day of October all assessable property for which a value has not been authorized by the by-law or order.

27. (1) Notwithstanding section 26, the assessor shall reassess not later than the 31st day of October in each year,

- (a) all assessable machinery, equipment, appliances and other things described in subclause (iii) of clause 12 of section 2 and shall allow annual depreciation thereon,
- (b) all other assessable property the value of which is decreased by the destruction of an improvement thereon or by some cause other than fair wear and tear, and
- (c) all other assessable property the value of which is increased by the erection, completion or repair of an improvement thereon or by some other cause.

(2) The assessor shall write the word "non-assessable" opposite the description of any property that has ceased to be assessable.

28. The assessor shall determine the value of all exempt land and improvements other than farm buildings, as if they were assessable under this Act and shall include the valuations thereof in his return to the municipal secretary, clearly indicating that the property so valued is exempt from assessment and taxation.

25. General assessment. Assessment Act Section 20.

26. Manner of making assessment. Section 468 (a) and Assessment Act Section 21.

27. Annual assessment of machinery. Section 468a.

28. Determination of value of exempt property. Section 467.

29. (1) Immediately after the completion of the assessment or the date prescribed in an order made under section 25, the assessor of each municipality shall, in the prescribed form, provide a return or returns of the assessment made by him.

(2) The assessor shall make and attach to each return made under subsection (1) a statutory declaration in the prescribed form.

30. (1) Upon receipt of any return made by the assessor pursuant to section 29, the municipal secretary, or the assessor in the case of a city, shall prepare an assessment roll not later than the first day of January in the year following the year in which the assessment has been made.

(2) The municipal secretary, or the assessor in the case of a city, shall enter upon the assessment roll in so far as his information then permits:

- (a) a brief description of each parcel of land that is liable to assessment and, unless it is a full quarter section or is described according to a plan of subdivision registered in a land titles office the number of acres the parcel contains;
- (b) the name and post office address of the owner of each parcel liable to assessment;
- (c) the name and post office address of any purchaser entitled to possession of a parcel liable to assessment;
- (d) the name and post office address of the owner of each improvement liable to assessment;
- (e) the name and post office address of the purchaser of each improvement liable to assessment;
- (f) the name and post office address of every lessee or licensee of land that by this Act is assessed to the lessee or licensee as if he were the owner thereof;
- (g) 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;
- (h) the name and post office address of the holder of each special franchise liable to assessment;
- (i) the assessed value of every assessable parcel of land separate from the assessment or valuation, as the case may be, of any improvements thereon;
- (j) 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;
- (k) the assessed value of each special franchise.

(3) The municipal secretary, or the assessor in the case of a city, shall enter upon the assessment roll the name and post office address of every owner by whom or on whose

29. Return of assessment. Section 491.

30. Preparation of assessment roll. Section 470.

behalf an agreement for the consolidation of arrears of taxes authorized by any Act has been entered into in respect of a parcel finally acquired by the municipality under any Act providing for the recovery of taxes.

(4) The municipal secretary, or the assessor in the case of a city, 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 exempt from assessment.

(5) In the case of property that is situated both within the boundaries of a public school district and the boundaries of a separate school district, the assessor in the case of a city, shall make the proper entry on the roll as to whether the taxpayer is a public school supporter or a separate school supporter, having regard to the provisions of *The School Act*.

(6) Where the assessor includes assessments of property other than property hereinbefore mentioned in this section, the assessor shall include in the assessment roll, in a separate part thereof, the name and post office address of every person who is assessed in respect of that property and particulars of the property assessed and the assessed value thereof.

(7) If any person is assessed as the owner of assessable property and he is not in fact the owner thereof, the taxes levied against the property are nevertheless a valid charge against the property.

31. The failure to enter upon an assessment roll any of the particulars required by subsection (2) of section 30 or by section 78

- (a) does not invalidate the assessment of any property or business, and
- (b) where a correct description and the assessed value of the property or business appear on the roll, does not affect the liability of any person to pay taxes in respect of that property or business.

32. (1) Upon preparation of the assessment roll pursuant to section 30 and not later than the first day of January mentioned therein, the municipal secretary, or the assessor in the case of a city, shall mail an assessment slip in the prescribed form to every person whose name appears on the assessment roll.

(2) No assessment slip respecting land or improvements need be sent to any person whose name appears on the assessment roll of the previous year in respect thereof unless the assessment of the current year differs from the assessment of the previous year.

(3) No assessment slip need be sent to any purchaser of land or improvements unless before the first day of January

31. Omission from assessment roll. Section 470 (5).

32. Assessment slips. Section 493 in part.

a notice in writing is received by the municipal secretary, or the assessor in the case of a city, showing the purchaser's interest in the land or improvements and giving his name and postal address and requesting that notices of assessment be sent to him.

(4) As a supplementary business assessment roll is prepared, the municipal secretary, or the assessor, in the case of a city, shall mail to every person whose name appears on that roll, an assessment slip which shall contain a copy of so much of the roll as pertains to the business of that person and if that person desires to object to the business assessment he may within 30 days from the date of the mailing of the notice lodge his complaint in writing with the municipal secretary or the assessor in the case of a city, and the complaint shall be heard at the next regular sitting of the court of revision.

(5) When the whole or any part of the assessment roll of the previous year has been adopted as provided for by sections 22, 23 and 24, the persons assessed in respect of the property assessment so adopted and whose assessments have not been changed shall be deemed to have received notice of their assessments by the publication of the newspaper notice provided for by section 34.

33. (1) The municipal secretary or the assessor, in the case of a city, shall cause to be made on the assessment roll an entry showing the date of mailing of each slip and the entry shall be initialled, or stamped with a symbol representing his initials, by the municipal secretary or the assessor, in the case of a city, or a person authorized by him.

(2) The entry of the date of the mailing of the assessment slip and the entry of the initials or symbol representing the initials of the person making the entry is *prima facie* proof of the mailing of the assessment slip upon the date entered without proof of the authority of the person making the entry to make it or of that person's initials or of the symbol representing that person's initials and the absence of any date and initials or symbols representing the initials is *prima facie* proof that the assessment slip has not been mailed.

(3) Where the post office address of a person whose name appears on the roll is not entered on the roll, an assessment slip shall be completed and retained in the office of the municipal secretary, or the assessor in the case of a city, and in that case the absence of a date and initials or symbol representing the initials is *prima facie* proof that the post office address of the person named on the roll is unknown.

34. (1) Upon preparation of the assessment roll pursuant to section 30 and not later than the first day of January next following, the municipal secretary, or the assessor in the case of a city, shall cause to be published

33. Entry of mailing slips. Section 493 in part.

34. Notice of completion of roll. Section 492 and Assessment Act
Section 30.

in one issue of a newspaper having general circulation in the municipality, a notice in the prescribed form that the assessment roll has been prepared.

(2) In a municipality other than a city or town, the notice required under subsection (1) may be given by mailing a copy to every person whose name appears on the assessment roll and by posting a copy in at least five conspicuous places in the municipality.

35. An elector under the supervision of the municipal secretary, or the assessor in the case of a city, and during the office hours of the municipal secretary or the assessor may inspect the assessment roll of the municipality during such times as are mentioned in his assessment slip or in the notice published in accordance with section 34.

Complaints and Appeals

Court of Revision

36. (1) Annually there shall sit in every municipality a court of revision as hereinafter provided and the court of revision so sitting shall hear and deal with such complaints against assessment as have been received by the municipal secretary, or the assessor in the case of a city, as provided by this Act.

(2) The council of a municipality, by by-law, may establish a court of revision consisting of not more than five members and any councillors, commissioners, municipal employee or municipal resident may be appointed thereto.

(3) Where the court of revision is established as provided by subsection (2), the members shall hold office for the period prescribed in the by-law.

(4) The council, by resolution, may act as the court of revision and in that case it shall appoint not less than three nor more than five of its own members to form the court.

(5) In any city where there are at least three commissioners, the council, by resolution, may appoint the commissioners as the court of revision.

(6) In a town and in a county or municipal district having a council of more than five members, the court of revision shall consist of five members of the council appointed annually by the council.

(7) In a new town, the court of revision may consist of the members of the board of administrators.

(8) In a village and in a county or municipal district having a council of five members or less, the court of revision may consist of the members of the council.

35. Inspection of roll. Assessment Act Section 30a.

36. Complaints to court of revision. Section 496-500.

(9) In an improvement district or special area the court of revision shall consist of such person or persons as may from time to time be designated by the Minister.

(10) Where a municipality is under the control of an official administrator, the official administrator may be the court of revision for the municipality and where an official administrator is not eligible to sit as a court of revision by reason of subsection (11), the Minister shall appoint some other person to act as the court of revision.

(11) No member of a court of revision shall sit upon any hearing respecting any property in which he is directly or indirectly interested.

(12) The members of a court of revision whether members of council or not may be paid such remuneration and expense money as the council may by by-law provide.

(13) The majority of the members of the court of revision constitute a quorum.

(14) Where the court of revision is composed of members of the council and a majority of the members of the court of revision are unable to attend a sitting of the court, the mayor or reeve may appoint other members of the council to the court of revision to act in the place and stead and exercise all the powers of the absent members for that sitting.

(15) The council shall provide for the appointment of a clerk of the court of revision and may provide that the clerk shall be an official or employee of the municipality other than the assessor and shall prescribe his duties and remuneration which shall include the recording of all proceedings thereof and unless such an appointment is made, the municipal secretary shall act.

(16) In an improvement district or special area the person designated by the Minister to act as the court of revision shall perform all the duties of a clerk of a court of revision.

(17) No act or other proceeding of a court of revision is valid or binding if it is not adopted at a sitting of the court of revision at which a quorum is present and a majority of the quorum present may decide all questions before the court of revision.

(18) The council shall make provision for replacements of vacancies that may occur in the court of revision or in the office of the clerk of the court of revision.

(19) The council, by resolution or by-law, may appoint a member of the court of revision to be the chairman for the purpose of conducting the sittings and deliberations concerning the hearing of complaints and the by-law or resolution shall prescribe the method by which any vacancy in the chairmanship will be filled.

(20) Where the council has not appointed a chairman as provided by subsection (19) the members of the court

of revision shall choose and appoint from among their members a chairman and shall from time to time, as occasion demands, appoint a member to fill any vacancy in the chairmanship.

37. (1) The council, by resolution, shall provide for the calling of sittings of the court of revision for the purpose of hearing complaints.

(2) Where there are separate assessment rolls respecting land or improvements or business assessment, the council may provide different times for the sittings of the court of revision with respect to hearing complaints in connection with any one or all of the rolls.

(3) In providing for sittings of the court of revision the date or dates set shall in every case allow the giving of the 10 days' notice of the sitting as provided in section 39.

38. (1) A person whose name appears on the assessment roll of any municipality may complain to the court of revision in respect of

- (a) an error or omission alleged in respect of the assessment of any property, or
- (b) an assessment alleged to be too high or too low, or
- (c) a property in any way wrongly assessed, or
- (d) the name of a person alleged to be wrongfully entered upon or omitted from the assessment roll, or
- (e) any person who should be assessed as a public school supporter has been assessed as a separate school supporter or *vice versa*.

(2) A complainant shall notify the municipal secretary in writing of the particulars and grounds of his complaint.

(3) A notice of complaint may be handed to the municipal secretary or left at his usual place of abode or sent to him by mail, and shall be so delivered or mailed

- (a) within 30 days after the mailing of the assessment slip to the complainant as required by section 32, or
- (b) where no assessment slip was mailed, within 30 days from the date of the giving of the notice as required by section 34,

but the court of revision may waive the failure to lodge a complaint within the time stipulated.

(4) A notice of complaint shall be deemed to have been received if it is sent by registered mail to the municipal secretary at his office.

(5) Every notice of complaint shall contain the post office address to which all notices are required to be sent to the complainant.

37. Sitzings of court of revision. Section 511.

38. Grounds for complaint. Section 502.

(6) Before a complaint is heard pursuant to this section from a person who is not the owner or purchaser of the assessed property there shall be deposited with the court of revision the sum of \$3 in respect of each parcel or improvement to which the complaint relates, and in the event of the complaint being allowed, the sum deposited shall be returned to the depositor, otherwise, it shall form part of the general revenue of the municipality.

39. (1) Upon the receipt by the municipal secretary of a notice of complaint, he shall notify the complainant, the assessor and every person affected thereby of the time and place of the sitting of the court of revision to hear the complaint.

(2) A notice pursuant to subsection (1), shall be sent by registered mail to any person affected at the post office address shown on the complaint or shown in the assessment roll at least 10 days before the sitting of the court of revision.

(3) Before the sitting of a court of revision, the municipal secretary or the assessor, in the case of a city, shall prepare, in the prescribed form, a list of the complaints to be heard at the sitting and the list shall be posted at the office of the municipal secretary or the assessor, in the case of a city, at all times during the sitting of the court of revision.

40. The complaints shall be heard as far as possible in the order in which they stand upon the list but the court of revision may adjourn or expedite the hearing of any complaint.

41. (1) The clerk of the court of revision, when required to do so, may issue a summons to any person to attend as a witness at the court of revision.

(2) If any person so summoned, having first been tendered compensation for his time at the rate of \$5 a day and reasonable transportation expenses, both ways, at the lowest available public transportation rates, fails to attend at the time and place mentioned, or having attended or being present in court refuses to be sworn if required to give evidence, he is guilty of an offence and liable on summary conviction to a fine of not less than \$10 nor more than \$50, and in default of payment to imprisonment for a term not exceeding 15 days.

(3) The court hearing the complaint may for good and sufficient reason excuse such person from attending and in that event no fine shall be incurred by reason of non-attendance.

42. Where the complainant or any person whose assessment may be affected by the result of a complaint fails to appear in person or by an agent, the court of revision may proceed in his absence.

39. Notice of sittings. Sections 503, 504, 505.

40. Order of hearing complaints. Section 506.

41. Attendance of witnesses. Section 508.

42. Absence of appellant. Section 507.

43. (1) Any member of a court of revision hearing a complaint may administer oaths to witnesses giving evidence before the court.

(2) A witness giving evidence before a court of revision need not be sworn except where

- (a) an oath is requested by a person with an opposing interest, or
- (b) the court considers it necessary or proper.

44. Where the value at which any specified land, improvement or business is assessed appears to be more or less than its fair value, the amount of the assessment of the land, improvement or business, as the case may be, shall nevertheless not be varied on appeal if

- (a) the value at which the land is assessed is fair and just in proportion to the value at which other lands in the municipality are assessed, or
- (b) the value at which the improvement is assessed is fair and just in proportion to the value at which other like improvements in the municipality are assessed, or
- (c) the business assessment is fair and just in proportion to the other business assessments in the municipality.

45. (1) The court of revision may, in its discretion at any sitting, hear all complaints with respect to any roll or rolls, or if considered advisable, may adjourn from time to time until all complaints are heard and determined.

(2) All complaints in connection with any assessment roll shall be determined within 150 days after the completion of the assessment roll.

46. (1) As soon as a decision is given by a court of revision the municipal secretary or the assessor, in the case of a city, shall amend the assessment roll in accordance with the decision of the court of revision.

(2) Every such amendment shall be made in ink of a different colour from that of the original roll and shall be verified by the initials of the assessor or municipal secretary.

47. (1) When the court of revision has heard and determined any complaint, the municipal secretary or the assessor, in the case of a city, shall forthwith notify the complainant, and every person whose name is entered upon the assessment roll in respect of the assessment affected, of the result of the hearing of the complaint.

(2) The notice shall be in writing, in the form prescribed by the Minister, and shall be sent by mail to the post office address contained in the complaint.

43. Evidence. Section 509.

44. Variation of assessments. Section 510.

45. Adjournments. Section 512.

46. Amendment of assessment roll. Section 513 in part.

47. Notice of decision of court of revision. Section 513 in part.

(3) When the court of revision has omitted, neglected, or refused to hear or decide a complaint by the day fixed for the completion of its duties, the municipal secretary or the assessor, in the case of a city, shall immediately notify the complainant in the manner set out in subsection (2).

48. (1) Upon the closing of the sittings of the court of revision or where there are no complaints upon the expiry of the time for complaining the municipal secretary or the assessor, in the case of a city, over his signature, shall enter at the end of the roll a certificate in the following form:

“Roll finally completed this day of
19.....”

(2) The assessment roll as certified in accordance with subsection (1) is, subject to amendment pursuant to section 54, 56 or 65 of this Act or section 12 of *The Municipalities Assessment and Equalization Act*, the assessment roll of the municipality for that year.

(3) Subject to changes made on appeal, the assessment roll as certified is valid and binds all parties concerned

(a) notwithstanding any defect in or omission from the roll or mistake made in or with regard to the roll,
and

(b) notwithstanding any defect, error or misstatement in any assessment slip or notice or the failure to deliver any assessment slip or notice.

Appeal to the Appeal Board

49. (1) Any person

(a) who, or the assessment of whose property, is affected by a decision of a court of revision, and

(b) who appeared before the court of revision in person or by agent or sent to the municipal secretary or the assessor, in the case of a city, a document setting out in detail the grounds of his complaint,

may appeal to the Appeal Board against the decision.

(2) An assessor may appeal to the Appeal Board against a decision of a court of revision.

(3) When an appeal against the decision of the court of revision is lodged pursuant to subsection (2), the municipal secretary of the municipality or the assessor of the city shall immediately notify the owner of the affected property regarding the action taken by the assessor.

(4) An assessor or the complainant may appeal to the Appeal Board in respect of a complaint which a court of revision has omitted, refused or neglected to hear or decide.

50. (1) An appeal pursuant to section 49 may be made within 21 days after the mailing or personal service of the notice required by section 47 upon the person appealing.

48. Certification of completion of assessment roll. Section 514.

49. Appeal to Alberta Assessment Appeal Board. Section 515
(1) (3).

50. Time limit on appeal. Section 515 (2).

(2) Within the time limited by subsection (1) an appellant shall either by personal service or by registered mail, serve a written notice of appeal upon the municipal secretary of the municipality in which the property is situated.

51. (1) Not later than seven days after the expiry of the time limited for service of notice of appeal the municipal secretary shall forward to the Appeal Board a list of all notices received by him setting out the addresses of the appellants and particulars of the assessments under appeal.

(2) The municipal secretary shall post in his office a conspicuous notice containing the names of all appellants and parties appealed against with a brief statement of the grounds of each appeal and stating the time and place at which the Appeal Board will sit.

52. The municipal secretary or the assessor of a municipality from which an assessment is being appealed shall appear at the hearing and produce the assessment roll and all papers in his custody connected with the matter under appeal.

53. The Appeal Board in hearing appeals is governed by the provisions of this Act and *The Assessment Appeal Board Act*.

54. (1) The roll shall be confirmed, altered or amended according to the decision of the Appeal Board if then given, and the chairman, or in his absence another member of the Appeal Board, shall write his initials opposite any part of the roll in which any mistake, error or omission is corrected or supplied.

(2) If the Appeal Board reserves its decision, the municipal secretary or the assessor, in the case of a city, shall when it is given, forthwith alter and amend the roll according to the terms of the decision and shall write his own name or initials opposite such alteration or correction.

Errors and Omissions

55. (1) An error, omission or misdescription on an assessment slip or the non-receipt of an assessment slip

- (a) by the person to whom it is addressed or mailed, or
- (b) by a person named on the assessment roll whose address is not known,

does not invalidate the assessment or confer any right to exemption from taxation.

(2) Where an error, omission or misdescription on an assessment slip has influenced a person to whom the assessment slip is directed from complaining against the assessment within the time allowed under section 38, that person

51. List of appeal notices. Section 515 (4).

52. Production of assessment roll. Section 516.

53. Hearing appeals. Section 520.

54. Amendment of assessment roll. Section 518.

55. Errors in assessment slip. Section 493 (6) and Assessment Act Section 53.

is entitled to receive a corrected assessment slip and he may complain to the court of revision against the assessment as shown on the corrected assessment slip within 30 days of the mailing of the corrected assessment slip.

General Provisions as to Assessment

56. (1) If at any time it is discovered that any land, improvement or a special franchise that was assessable on the immediately preceding 31st day of October has not been assessed or that the name of any person that should be entered upon the assessment roll is not entered, or that there is any error in any of the particulars contained in the roll, the council may direct the assessor to assess the property and thereafter to enter it and the assessment thereof upon the roll or to enter the name of any such person upon the roll or to correct the error, and every such entry or correction shall be dated with the date on which it is made.

(2) In the event of such entry upon or correction of the roll without the knowledge or consent of a person affected thereby, an assessment slip shall be sent by mail or delivered to the address of that person by the municipal secretary or the assessor, in the case of a city, and the person shall be given every reasonable opportunity to complain against the entry or correction, and all complaints shall be heard and determined as nearly as may be in the manner provided by this Act for the hearing of ordinary assessment complaints.

(3) The commissioners or council may at any time authorize the correction in the roll of any error that is, in the opinion of the commissioners or council, as the case may be, gross and palpable and any corrections so made shall be initialled by the municipal secretary or the assessor, in the case of a city.

57. (1) Where the name of a person has in any year been entered upon the assessment roll in respect of any property assessable under this Act, and notice of the fact has been sent to him, but the assessment has been declared to be invalid or a nullity, then the interest of that person may be assessed in any subsequent year, and his name entered upon the roll in respect of his interest.

(2) Every such assessment shall be made by the assessor and the person affected thereby shall be notified immediately thereof by the municipal secretary or the assessor, in the case of a city, and has a right of appeal to the Appeal Board.

58. Where the interest of any person was at the time of the assessment assessable in respect of any property, business, trade or profession, or in respect of any share or interest therein, by reason of which his name was entered upon the assessment roll, and

56. Correction of assessment roll. Section 485, 490.

57. Effect of invalid assessment. Assessment Act Section 57.

58. Incontestability of assessment. Section 495.

- (a) there has been no complaint to the court of revision in accordance with this Act, or
- (b) there has been a complaint to the court of revision, but there has been no appeal to the Appeal Board as herein provided for,

then, upon the expiration of the time limited for the lodging of complaints or for forwarding notice of appeal to the Appeal Board, as the case may be, the assessment of the property, business, trade or profession or any share or interest therein, entered opposite his name upon the roll, or as altered by the court of revision, as the case may be, shall be deemed incontestably to be the proper, lawful and final assessment of the property, business, trade or profession or of his share or interest therein.

Assessment for School Purposes

59. (1) Where any property is situate in a collecting school district the assessment of the property made by the municipality in which the property is situate shall be the assessment of the property for the purposes of taxation by the school district.

(2) Immediately after the final completion of the assessment roll each year pursuant to section 30, the municipal secretary of a municipality within which all or any part of a collecting school district is situate shall forward to the secretary of the school district,

- (a) a copy of the assessment roll in so far as it applies to the school district, and
- (b) a certificate, under his hand, stating the total assessed value of all property within the municipality and also within the school district and liable to assessment and taxation under this or any other Act.

60. (1) Where, in accordance with *The School Act*, the property is to be assessed for either public school or separate school purposes a municipal secretary or the assessor, in the case of a city, shall accept

- (a) a written statement of the owner of the property, or
- (b) a written statement authorized by the owner of the property,

that the owner is or is not of the Roman Catholic or Protestant religion, as the case may be.

(2) A municipal secretary or the assessor, in the case of a city, may from time to time require an owner of property to submit to him the statement referred to in subsection (1), and that statement is sufficient authority for entering opposite the name of the person in the assessment roll the letters "SS" or "PS", as the case may be, and in the absence of any such statement the assessor or the municipal secretary shall enter the ratepayer as a supporter of the public schools.

59. Assessment for school purposes. Assessment Act Section 59.

60. Statement re religion. Section 486 (5) (6).

61. (1) The board of a collecting school district may impose a business tax for school purposes and Part 2 applies thereto as if the board were a council and the school district were a municipality.

(2) Where the board of a collecting school district passes a by-law for the imposition of a business tax

- (a) the assessor of the municipality within which the school district is located shall make an assessment in accordance with subsection (1) of section 78, and
- (b) the municipal secretary of the municipality shall prepare an assessment roll in accordance with subsection (3) of section 78

and the assessment of business so prepared shall be the assessment of business for the purposes of taxation by the school district.

Miscellaneous

62. (1) Subject to subsection (3), a person who at any time claims to be entitled to be assessed or to have his name entered in the assessment roll shall be so assessed or shall have his name so entered upon submitting his claim together with supporting evidence to the municipal secretary or the assessor, in the case of a city, and every such entry shall be recorded with the date on which it was made.

(2) A person entitled to have his name inserted in the assessment roll has the same right to apply to have the name of any other person inserted therein as the other person would or could have had personally, unless the other person actually dissents therefrom.

(3) Where a person claims

- (a) that he is entitled to be assessed or to have his name inserted in the roll, or
- (b) that another person should be assessed or named in the roll, and the assessor has reason to suspect that the person so claiming, or the person on whose behalf the claim is made, has not a just right to be so assessed or to be named in the roll, the assessor shall make reasonable inquiries before assessing or naming any such person in the assessment roll.

(4) Any person

- (a) who wilfully and improperly inserts or procures the insertion of the name of a person in the assessment roll, or
- (b) who wilfully inserts or procures the insertion of any fictitious name in the assessment roll, or
- (c) who wilfully and improperly omits or procures the omission of the name of any person from the assessment roll, or
- (d) who assesses or procures the assessment of a person at too low an amount,

61. Business tax for school purposes. Assessment Act Section 60a.

62. Entry of name on roll. Section 486.

is guilty of an offence and liable on summary conviction to a fine of not more than \$25 and in default of payment to imprisonment for a term not exceeding 30 days.

63. Every assessable person shall give to the assessor all information necessary to enable him to make an assessment, but no statement made by any such person binds the assessor or excuses him from making inquiry as to its correctness.

64. A copy of an assessment roll or of a portion thereof without any erasure or interlineation and certified by the municipal secretary or the assessor, in the case of a city, under the seal of the municipality, to be a true copy is admissible in evidence as *prima facie* proof of the matters stated in the assessment roll without the production of the original assessment roll.

65. (1) Where the Assessment Commissioner has certified to the Minister that the assessment of all or any part of any municipality is not in substantial conformity with the law or is not fair and equitable either in general, having regard to any other assessment, or in detail and that it is in the interest of the public that there should be a new assessment, the Minister in his discretion may

- (a) direct a new assessment to be made of all or any part of a municipality,
- (b) give all necessary directions and make all necessary provisions as to the manner and times in which all proceedings and things directed or authorized by any statute are to be done, and
- (c) if in his opinion the procedure prescribed by this Act is inapplicable, prescribe other procedure which shall include provisions for the hearing of complaints against assessments and the hearing of appeals.

(2) If at any time after making an order under this section, the Minister is of the opinion after due inquiry that the assessor of the municipality is incompetent or unsuitable, he may order the council of the municipality to dismiss the assessor and to appoint in his place some person approved by the Minister.

66. (1) If any thing to be done by a council or an official or employee of a municipality within a number of days or at a time fixed by or under this Act cannot be or is not so done, the Minister may by order appoint a further or other time for doing it, whether or not the time at or within which it ought to have been done, has arrived or expired, as the case may be.

(2) Any thing done at or within the time specified in the order is as valid as if it had been done at or within the time fixed by or under this Act.

63. Information to be furnished assessor. Section 487.

64. Assessment roll as evidence. Section 519.

65. Order directing new assessment. Assessment Act Section 71.

66. Order fixing time. Section 6.

67. Where in this Act the council of a municipality is required to do any thing by by-law the Minister may, in respect of an improvement district or special area, do that thing by order.

68. (1) Every municipality shall afford to the Minister and to the Appeal Board access to all books, papers, documents or other information in the possession or power of the municipality.

(2) The officials of a municipality to whom the Assessment Commissioner, an inspector of assessments, the Appeal Board or the Alberta Assessment Equalization Board applies for any statement, report, copies of documents or any other information shall furnish the same free of charge.

(3) Any municipality not complying with the requirements of this section, whether wilfully or not, is liable to a penalty of \$1 a day during the existence of the default and recoverable on the suit of the Crown.

(4) A municipal secretary or other officer of a municipality who refuses, neglects or fails to observe the provisions of this section, whether his failure is wilful or not, is guilty of an offence and liable on summary conviction to a fine of not more than \$50.

69. (1) Every assessable person or his agent and every person whose name is shown upon the land and improvements assessment rolls or business assessment rolls of the municipality, and the agent of any such person shall, whenever so required, forthwith furnish to the assessor in writing, signed by the person concerned, true and accurate information concerning the land owned by such person and concerning any improvements upon the land, in such form and detail as the assessor may require, including particulars as to sale price, terms and covenants in leases, construction costs including costs of alterations and repairs, and rents payable or paid or agreed to be paid.

(2) Every architect, contractor or builder having performed or supervised any work of construction, alteration or repair to any land or improvements or the agent of any such architect, contractor or builder shall, whenever so required, furnish to the assessor in writing, signed by the person concerned, true and correct information in such form and detail as the assessor may require, concerning the cost of the work of construction, alteration or repair.

(3) Any person who is able to do so and who fails to furnish the information, in the form and detail required by the assessor, within 30 days after the date of the demand by the assessor therefor is guilty of an offence and liable on summary conviction to a fine of not more than \$10 a day for each day default is made in furnishing the information.

67. Minister to exercise functions of council in improvement district etc. Assessment Act Section 74.

68. Inspection of municipal records. Assessment Act Section 76.

69. Information to assessor. Section 488.

(4) The information furnished to the assessor pursuant to subsections (1) and (2) shall not be divulged to any person except to such officials of the municipality as may be concerned therein or except when giving evidence in connection with any appeal that may be made concerning the land, improvements or business in respect of which the information was furnished.

(5) A person who is the owner of property referred to in this section shall permit the assessor to inspect and examine the property at any reasonable time during a weekday.

70. (1) A person who

- (a) wilfully and improperly inserts or procures the insertion of the name of a person in an assessment roll, or
 - (b) wilfully inserts or procures the insertion of any fictitious name in an assessment roll, or
 - (c) wilfully and improperly omits or procures the omission of the name of any person from an assessment roll, or
 - (d) assesses or procures the assessment of a person at too low an amount with intent in any such case to deprive that person of his right to be an elector,
- is guilty of an offence and liable on summary conviction to a fine of \$25.

(2) A municipal secretary who

- (a) wilfully or fraudulently inserts in an assessment roll the name of any person whose name should not be entered therein, or
 - (b) wilfully or fraudulently omits the name of any person whose name should be inserted in an assessment roll, or
 - (c) wilfully neglects any duty required of him by this Act,
- is guilty of an offence and liable on summary conviction to a fine of not more than \$100.

(3) An assessor who

- (a) makes a fraudulent assessment, or
 - (b) wilfully or fraudulently inserts in an assessment return the name of any person whose name should not be entered therein, or
 - (c) wilfully or fraudulently omits the name of any person whose name should be entered in an assessment return, or
 - (d) wilfully neglects any duty required of him by this Act,
- is guilty of an offence and liable on summary conviction to a fine of not more than \$100.

70. Offences and penalties. Section 489.

71. The Minister may from time to time prescribe standards and methods to obtain an index of value or level of value to be used for assessment purposes in one or more specified municipalities and may by rules and regulations not inconsistent with this Act prescribe the procedure to be followed in carrying out any of the provisions of this Act.

72. (1) The Chief Provincial Assessor may, upon receipt of a request from a municipality designate one or more assessors of the Chief Provincial Assessor's staff as the assessor or to assist the assessor of that municipality in carrying out his assessment program.

(2) Whenever an assessment is made pursuant to subsection (1) the cost of the assessment shall be computed in a manner approved by the Minister and an amount not exceeding 75 per cent of the computed cost shall constitute a debt due to the Crown by the municipality and shall be paid by the municipality concerned upon submission of the account of the Department of Municipal Affairs and the remaining percentage of the cost shall be borne by the Department of Municipal Affairs.

(3) In the case of a general assessment of all or any part of a city made pursuant to subsection (1), the cost of any assistance given pursuant to that subsection shall be computed in a manner approved by the Minister and an amount not exceeding 75 per cent of the computed cost shall constitute a debt due to the Crown by the city and shall be paid by the city concerned upon submission of the account of the Department of Municipal Affairs and the remaining percentage of the cost shall be borne by the Department of Municipal Affairs.

(4) When a reassessment of all or any part of a municipality, other than a city, is made by an assessor appointed by the municipality, an amount not exceeding 25 per cent of the cost of the assessment computed in a manner approved by the Minister may be borne by the Department of Municipal Affairs, if

- (a) the qualifications of the assessor are acceptable to the Minister,
- (b) a performance bond acceptable to the Minister has been posted, and
- (c) the work completed by the assessor has been carried out in accordance with the recommendations contained in the Assessment Manual and is acceptable to the municipality and the Minister.

71. Minister may prescribe standards. Section 5a.

72. Assessment by Chief Provincial Assessor. Section 67 (2).

PART 2
BUSINESS ASSESSMENT AND TAX

73. In this Part,

- (a) "business" includes business, trade, profession, occupation, employment or calling and the providing of goods or services;
- (b) "floor space" means the superficial area of every floor in the building in which business is carried on, and includes the superficial area of any land not forming the site of a building but occupied or used for the purpose of or incidental to the exercise or carrying on of a business;
- (c) "premises" means the store, office, warehouse, factory, building, enclosure, yard or any space occupied or used by a person for the purposes of a business.

74. (1) A council may, by by-law passed not later than the first day of May in any year, provide for the assessment of any business, and for the payment by any person carrying on the business of a tax upon the assessment thereof, to be known as a business tax.

(2) Where machinery, equipment, appliances or other things used for or in manufacturing or processing or for the production of natural resources or for the transmission of natural resources are subject to a property tax in any year no business tax shall be levied in that year against the owner or occupier of the premises on which any such property is situated.

(3) Notwithstanding subsection (2), where the manufacturing, processing, production or transmission described therein is not the chief or preponderating business of the owner or occupier of the premises on which the machinery, equipment, appliances or other things described in subsection (2) is situated, then the person carrying on business on such premises shall be assessed for business tax with respect to the kind of business that is the chief or preponderating business carried on by him in or upon such premises.

(4) No business assessment shall be made nor business tax levied in respect of the business of keeping bees for the production of honey, the business of fur production or the business of producing livestock or crops or both.

75. (1) A certified copy of the by-law authorizing the imposition of a business tax shall be forwarded by the municipal secretary to the Chief Provincial Assessor.

(2) Every by-law and every amending by-law passed pursuant to section 74 continues in force until amended or repealed, but no such by-law shall be amended or repealed

73. Definitions. Section 2 (e) and Assessment Act Section 61.

74. Authorization of business tax. Sections 476, 479a and Assessment Act Section 62.

75. Business tax by-laws. Assessment Act Section 63.

except by a by-law passed in any year subsequent to the year in which the original by-law was passed and before the first day of May in the subsequent year, or by a by-law passed pursuant to subsection (3), or by an order of the Appeal Board issued pursuant to section 81.

(3) If the council desires, for the purpose of relieving against any unfairness, discrimination, injustice or undue hardship arising out of any by-law, to amend a by-law passed pursuant to section 74, the council, with the approval of the Chief Provincial Assessor, may, by by-law passed either before or after the first day of May, amend the by-law and an amendment so made, if made after the first day of May, has the same force and effect as if it had been made before that date.

76. (1) The by-law for the imposition of a business assessment and business tax may

- (a) provide for the assessment of any class or classes of business at a sum equal to the gross annual rental value of the premises occupied or rented for the purpose of the business, and
- (b) specify the time during which the business assessment shall be made by the assessor, and
- (c) provide for the assessment of the business of grain dealers, grain elevator operators, coal dealers, gasoline distributors, oil distributors, storers of goods and chattels, and similar businesses, on the basis of the total available storage capacity of the premises used for the purpose of the business, and for the assessment of any business not being a business assessed upon the storage capacity or on a rental basis, on the basis of floor space of the entire premises occupied for the purpose of the business.

(2) The by-law may

- (a) provide for the grouping of businesses into classes for the purpose of assessment and taxation under the by-law,
- (b) provide that where a tenant who is liable to assessment in respect of any premises leased by him sublets the whole or a portion thereof, the assessor, in his discretion, may assess either the tenant or the sub-tenant in respect of the premises or the portion of the premises sublet,
- (c) provide that where a manufacturer is not manufacturing his products within the municipality but is selling the products wholesale or retail therein, the manufacturer concerned shall pay to the municipality a business tax at the rate applicable to wholesale dealers, or retailers, as the case may be, as fixed by the by-law, and

76. Content of by-law. Sections 477, 478.

- (d) provide the rate per unit of storage capacity or the sum per square foot of floor space for the purpose of assessment in respect of any class of business not assessed on a rental basis.

(3) The business tax payable in respect of any business shall be such percentage of the assessed value, not in excess of a total of 25 per cent, as may be specified by the by-law.

(4) The percentage of the assessed value which shall be payable as business tax may be varied as between any class or classes of business and any other class or classes for the purpose of obviating unfairness, injustice or discrimination or relieving against undue hardship or for any other purpose that is proper in the opinion of the council, having regard to all or any of the following considerations:

- (a) the nature of the business carried on;
- (b) the purpose for which the premises or any parts thereof are used;
- (c) the situation or position of the place of business in relation to that of other places of business, whether in the same building or not;
- (d) the extent to which the premises or any parts thereof occupied for purposes of the business are profitably used or the amount of storage required;
- (e) the profits derived from the business.

77. (1) No person shall be taxed in respect of the same premises under more than one class of business tax as fixed by the by-law, and where any person carried on more than one kind of business on the same premises the business tax shall be levied on the entire premises as if the entire premises were used for the kind of business that is the chief or principal business of the businesses so carried on by him in or on the premises.

(2) The business assessment may be made in a separate roll and the business assessment roll may be made at a different time from the general or annual assessment roll and may be returned or reported upon by the assessor at a different time from the assessments in the general or annual assessment roll, and the court of revision may sit for the hearing of complaints from the business assessment at different times from those fixed for hearing appeals from the general or annual assessment and the two assessments may be treated as separate and distinct.

(3) In all other respects, such as the inspection of the business assessment roll, the giving of notice of complaint, and the procedure for and at complaints, and for the preparation of a tax roll based thereon, and the collection of taxes, the provisions governing the business tax shall be the same as are provided for the general or annual assessment.

77. Person liable only to one class of business tax. Section 480.

(4) The business tax roll may be attached to the general tax roll of the municipality or may be separate and distinct therefrom.

(5) The business tax may be made due and payable on the same date or dates as general taxes or on any other date or dates that the council may fix therefor by by-law.

(6) If no by-law is passed under subsection (5) the date or dates for the payment of business tax shall be the date or dates for the payment of general taxes.

(7) The occupant of any building liable to taxation under sections 74 and 76 is liable for the business tax even though he may also be the owner of the premises and liable as owner to taxation on the land and improvements.

78. (1) The assessor shall, in every year before the expiration of the time provided for in the by-law, assess all businesses that are by virtue of the by-law liable to assessment and taxation, and shall fix the gross annual rental value of each of the premises where a business that is liable to assessment and taxation is carried on and shall in the prescribed form make a return or returns of the assessment made by him.

(2) The assessment for business tax provided for in this section is in addition to the assessment of land or lands and improvements.

(3) Unless the council has directed that the business assessments be made in a separate roll, the municipal secretary or the assessor, in the case of a city, shall set out in the general roll

- (a) the name of every person carrying on a taxable business within the municipality,
- (b) the assessed value of every taxable business, and
- (c) the place where every taxable business is carried on.

79. The business tax payable in respect of any business that is not assessed on a rental basis shall be calculated and levied annually, and the rate applicable shall not exceed the rate of levy made by the municipality upon the land therein and as authorized under this Act.

80. (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

78. Annual assessment of businesses. Section 479.

79. Basis of business tax. Section 477.

80. Extent of liability for business tax. Assessment Act Section 67.

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 30 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.

81. Where upon the hearing of an appeal from any assessment or levy it appears to the Appeal Board

(a) that an assessment under a by-law made pursuant to this Part discriminated against or is unfair to any business or any class thereof, having regard to subsection (4) of section 76, or

(b) that a levy made under section 79 in respect of any business is unfair or discriminatory,

the Appeal Board shall by order alter or vary the assessment or levy that it considers unfair or discriminatory and shall amend the by-law and the assessment or levy so altered or varied shall be substituted for the original assessment or levy and the tax calculated thereon is the tax payable in respect of businesses affected thereby.

82. The provisions of this Act relating to the mailing of assessment notices, complaints as to assessments, and the right of appeal from assessment apply, *mutatis mutandis*, to business assessments and to the levy of any business tax.

Supplementary Business Tax and Special Licence Fees

83. (1) The council, by by-law, may impose a supplementary business tax or a special licence fee or both

(a) upon each person who carries on any business for a temporary period or commences business after the final revision of the business assessment roll and whose name is not entered on such roll,

(b) upon each person moving into new premises or opening new premises or branches of an existing business after the final revision of the business assessment roll, notwithstanding that his name is entered on that roll, and

(c) upon each person who commences business before the final revision of the business assessment roll, but whose name is omitted from that roll.

81. Alteration of assessment by Appeal Board. Section 481.

82. Application of Part 1 to business assessments. Section 493.

83. Supplementary tax and licence. Section 484.

(2) The council may also impose a special licence fee upon all persons as soon as they commence to carry on any business within the municipality which shall be set off against any business tax that may be payable by any such person during the then current year or set off against the supplementary business tax or the special licence fee imposed by subsection (1), as the case may be.

(3) The special licence fees under subsections (1) and (2) may be in the nature of a tax for revenue purposes.

(4) No person who is assessed in respect of any business or special franchise is liable to pay a special licence fee in respect of the same business or special franchise save as provided in this section.

PART 3

TAXATION

84. All taxes levied for any year shall be deemed to have been imposed and shall be deemed to be due on and from the first day of January of the then current year ending with the 31st day of December thereof unless otherwise expressly provided for by the by-law under which the taxes are directed to be levied.

85. (1) The council shall, as soon as practicable in each year, prepare a detailed estimate in the prescribed form of the probable expenditures of the municipality for the year, and the estimate shall include the following:

- (a) the sums necessary to meet debenture instalments, interest or sinking fund payments falling due during the year;
- (b) such sums as may be required to meet such expenditures for ordinary municipal purposes as may be set by the council;
- (c) such sums as may be required to meet the requisitions of any hospital district, school district or school division, pursuant to *The Alberta Hospitals Act* or *The School Act*, as the case may be;
- (d) such sums as may be required to meet the requisition of the Province pursuant to *The Alberta Hospitals Act*;
- (e) such sums as may be required to meet the requisition of the Province pursuant to *The School Act*;
- (f) such sums as the municipality may become liable to pay by virtue of the provisions of any other statute of the Province;
- (g) such sums as may be required to meet the contributions to a special reserve trust fund.

84. When taxes are due. Section 529.

85. Annual estimates. Section 521 in part.

(2) The council shall make an estimate of the probable revenue of the municipality for the year to be derived from business taxes, grants in lieu of taxes and sources of revenue other than taxation.

(3) A copy of the estimates so prepared shall be incorporated in the minutes of the meeting of the council at which the estimates are adopted.

86. (1) The council shall in each year, by by-law, authorize the municipal secretary to levy upon the assessed value of all assessed property shown on the assessment roll, a tax at such uniform rate on the dollar as the council considers sufficient to produce the amount of the expenditures as are estimated by the council or as are annually requisitioned upon the council, to produce the sums necessary to meet

- (a) debenture instalments, interest or sinking fund payments falling due during the year,
- (b) the contributions to a special reserve trust fund,
- (c) ordinary municipal expenses,
- (d) the requisition by the board of any school division or school district,
- (e) the requisition by the board of any hospital district,
- (f) the requisition of the Province pursuant to *The Alberta Hospitals Act*,
- (g) the requisition of the Province pursuant to *The School Act*, and
- (h) any other sums for which the municipality becomes liable to pay by virtue of any other Act.

(2) Notwithstanding subsections (1) and (3), property assessed under *The Electric Power and Pipe Line Assessment Act* in a municipal district, county, improvement district or special area is not liable to any tax levied to meet a requisition pursuant to clauses (d) and (e) of subsection (1).

(3) Notwithstanding subsection (1), where a requisition applies to only part of a municipal district, county, improvement district or special area, the tax to be levied to meet the requisition shall only be levied upon assessed property in that part of the municipal district, county, improvement district or special area to which the requisition applies.

(4) In acting under clause (c) of subsection (1), due allowance shall be made for the estimated probable revenue for municipal purposes of business tax, grants in lieu of taxes and sources other than taxation, for discounts and for taxes that may reasonably be expected to remain unpaid.

(5) In acting under clauses (d), (e), (f) and (g) of subsection (1),

- (a) due allowances shall be made for the estimated probable revenue from business taxes and grants in lieu of taxes, and

86. Determination of tax rates. Section 521 in part.

- (b) an allowance made for non-collection of taxes or discount on taxes shall not exceed 10 per cent of the amount of the requisition.

(6) When a by-law has been passed providing for a business tax for any of the purposes mentioned in this section or each year by by-law authorize the levy at such uniform rate on the dollar as the council considers sufficient, a business tax for any of the purposes mentioned in this section or any one or more of them, as specified in the business tax by-law, but in no case shall the rate be greater than the combined rates levied on the assessed value of the land forming the site of the business.

(7) The council may by resolution provide for the combination into one rate of the different rates levied pursuant to any by-law passed pursuant to this section and payable by a ratepayer who is a public school supporter, and may likewise provide for the combination into one rate of the different rates levied and payable by a ratepayer who is a separate school supporter.

(8) The rates so combined shall be levied and are payable as if each rate included therein was levied separately.

(9) The total amount of all taxes levied pursuant to this section and collected in any year shall be credited to the general revenue of the municipality and shall be available for the payments of the general expenditures of the municipality and also for the payment of any amount payable by the municipality in that year to any municipal hospital district, school district, school division or the Province.

(10) So much of the taxes levied pursuant to this section as are for the purposes of a sinking fund or special reserve trust fund shall be dealt with in accordance with the provisions of the Act relating thereto.

(11) A by-law passed pursuant to subsection (1) shall show the separate mill rates levied for each purpose.

(12) Notwithstanding the provisions of this or any other Act,

- (a) the council of a municipality or the board of a collecting school district by by-law, or

- (b) the Minister, in the case of an improvement district, by order

may exempt from taxation all or such percentage of the assessment of improvements described in subclause (iii) of clause 12 of section 2, as is considered advisable.

87. (1) The total amount of all the taxes levied and collected in any year shall be credited to the general revenue of the municipality and shall be available for the payment of the general expenditures of the municipality and also for the payment of any amount payable by the municipality in that year to any municipal hospital district, school district or school division, or payable under any hospital contract or agreement.

87. All taxes credited to general revenue. Section 528.

(2) So much of the taxes as are levied for the purpose of a sinking fund or special reserve trust fund or to meet any debenture instalment or other debt shall be dealt with in accordance with the provisions of the Act relating thereto.

88. (1) If the sums collected exceed the estimates, the balance shall form part of the general funds of the municipality and shall be at the disposal of the council unless otherwise specially appropriated, but if any portion of the amount in excess has been collected on account of a special tax upon any particular locality, the amount in excess collected on account of the special tax shall be appropriated to the special local object for which it was so collected.

(2) If the amount collected falls short of the sum required, the council may direct the deficiency to be made up from any unappropriated fund belonging to the municipality, or if there is no such fund, the deficiency may be deducted proportionately from the sums estimated or from any one or more of them.

89. (1) The council, by resolution, may provide that if the taxes payable on any lot in any subdivision or plan or on any fraction of a quarter section for the purposes of the municipality are less than 50 cents the amount payable to the municipality on any lot in any subdivision or plan or on any fraction of a quarter section shall for such purposes be 50 cents.

(2) The council, by resolution, may provide that if the amount payable for school purposes on any lot in any subdivision or plan or on any fraction of a quarter section is less than 50 cents, the amount payable to the municipality on any lot in any subdivision or plan, or on any fraction of a quarter section shall for such purposes be 50 cents.

90. (1) The municipality by by-law may impose and levy any or all of the following special taxes or charges in addition to any other taxes authorized by this Act:

- (a) annually against every lot fronting or abutting on any street, lane or public highway that is traversed by the waterworks system, a special waterworks tax of an amount not exceeding such amount per lineal foot of frontage as may be fixed by by-law;
- (b) annually against every lot fronting or abutting on any street, lane or public highway that is traversed by the sewer system, a special sewer tax of an amount not exceeding such amount per lineal foot of frontage as may be fixed by by-law;
- (c) annually against every lot fronting or abutting or adjoining on any boulevard within the municipality a special boulevard tax of an amount not exceeding such amount per lineal foot of frontage as may be fixed by by-law;

88. Disposition of excess taxes. Section 530.

89. Minimum taxes. Section 532.

90. Special taxes. Sections 537 to 540.

(d) annually a special dust treatment tax charging to all assessed owners of land fronting or abutting on any street the cost, as estimated by the municipality, of placing and maintaining a dustless surface or partially dustless surface by means of calcium chloride, petroleum oils or any other substance used as a dust palliative, or such portion of the cost as the council may decide, on a front foot average cost basis irrespective of the width of the street, or in any other manner the council considers just, and exempting any property from such tax.

(2) The tax shall be added to the tax roll as a special assessment against the land and may be recovered in like manner as other taxes that are a lien upon land.

91. (1) In addition to any other taxes that a municipality may impose, the municipality may also impose and levy annually against any parcel of land fronting or abutting on any paved street, lane or public highway, a special paving tax of an amount not exceeding such amount per lineal foot of frontage as may be fixed by by-law.

(2) A council may not levy a paving tax against any parcel in respect of which a special frontage assessment or paving taxes have previously been or are being imposed for paving.

(3) The rate fixed for a paving tax shall be no greater than is required to produce each year an amount that would be sufficient to repay the annual instalment of principal and interest on a debenture, if a debenture to cover the cost of the paving had been issued at the time the paving was first done and the paving tax shall not be levied for a greater number of years than would be required to repay such a debenture if the debenture had been issued at the time the tax authorized by this section was first imposed.

92. (1) The council, by by-law, or by by-laws of general or special application, may levy a tax to assist in covering the costs of repair and maintenance upon all lands fronting or abutting on any of the streets, lanes, squares or other public places served or benefited by the installation of paving, gravelling, concrete curbing, or by the construction of bituminous or paved or plank sidewalks, boulevards, sewer facilities, water facilities or other local improvements of a like nature.

(2) The tax shall be known as a maintenance tax and shall have no relationship to any other tax that may be assessed and levied with respect to any special assessment for local improvements as hereinafter provided or to any other special tax levied on a frontage basis.

(3) The tax

(a) shall be a uniform one according to the class of repair and maintenance concerned,

91. Paving tax. Section 541a.

92. Maintenance tax. Section 542.

- (b) shall not exceed such amount per lineal foot so fronting or abutting as may be fixed by by-law,
- (c) shall be assessed, levied and collected as part of and along with the ordinary taxes of the municipality,
- (d) forms a lien upon the lands affected, and
- (e) shall be collected in the same way as ordinary taxes.

(4) The amount of the tax, the lands to be affected, the mode of adjustment and the amount of the tax in respect of lands of peculiar shape or size, or of varying depths, or in respect of lands fronting or abutting on more than one street, lane, square or public place, shall be ascertained and determined by such authority and in such manner as may be directed by the council.

(5) The official in whose charge the tax rolls are prepared shall enter the amount of the tax in the rolls against the respective lands affected in the same manner as and as part of the ordinary rates and taxes of the municipality.

(6) The tax shall be assessed, levied and collected irrespective of whether the lands are vacant or occupied.

93. Subject to the other provisions of this Act, the municipal and school taxes of the municipality shall be levied upon the assessable lands and improvements and special franchises, and where the by-laws require the levy of a tax for hospital purposes that tax shall also be levied upon the assessable lands and improvements and special franchises.

94. (1) No person is entitled to any abatement of the taxes imposed on improvements that subsequent to the assessment thereof have been damaged or destroyed by fire or otherwise.

(2) If the improvements are damaged or destroyed in any year so as to render them unfit for further use or occupation in that year, the council, by resolution, may remit such proportion of the taxes as the council considers proper.

(3) Where in any year improvements are removed from land, the council, by resolution, may remit such proportion of the taxes as the council considers proper.

95. The council may pass a resolution for the purpose of compromising payment of arrears of taxes upon such terms as may be agreed upon.

96. The council may pass a resolution for the purpose of cancelling arrears of taxes that appear on the assessment and tax roll and that are no longer secured by a charge against land or other property and no longer collectible from the person taxed.

93. Taxable property. Section 543.

94. Remission of taxes. Section 545.

95. Compromise of taxes. Section 545a.

96. Cancellation of arrears. Section 545b.

97. A council may with respect to a specific property or business pass a resolution in any case where the council considers it equitable to do so

- (a) to cancel or refund all or any part of a tax levy, or
- (b) to suspend and defer for such period of time and on such terms and conditions as to the council seems proper, a special frontage or a special local benefit assessment.

98. (1) The municipal secretary shall on or before such date in each year as may be fixed by the council prepare a tax roll and shall proceed to collect taxes specified therein.

(2) Where a tax collector is appointed by the council, the collector shall deposit the tax moneys collected with the municipal treasurer.

99. (1) The tax roll may be a continuation of the assessment roll and may combine all classes of taxes or there may be a separate tax roll for each distinct class of taxes.

(2) The tax roll shall contain

- (a) the name of each person liable to taxation,
- (b) his residence or place of business,
- (c) the assessed value of land and improvements,
- (d) the business tax assessment,
- (e) the assessed value of a special franchise,
- (f) the assessed value of property assessed under *The Electric Power and Pipe Line Assessment Act*,
- (g) the assessment of property value pursuant to *The Municipal and Provincial Properties Valuation Act*,
- (h) the sums for which that person is chargeable by way of taxes,
- (i) the total arrears of taxes due, and
- (j) the total amount for which he is liable,

and there shall be calculated and set down opposite each such entry in appropriately headed columns the sums for which that person is chargeable by way of taxes.

(3) Notwithstanding anything contained in subsection (2), the council, by by-law, may provide that in addition to the information mentioned in subsection (2) it shall be sufficient for the municipal secretary to set down opposite the assessed value of the property of each taxable person, in a column provided for that purpose, the amount with which that person is chargeable for all sums ordered to be levied by the council, in which case it shall not be necessary to state the particular sums mentioned in subsection (2).

(4) Appended to every tax roll there shall also be a table setting forth

- (a) the total amount of taxes to be collected under and by virtue of the roll, and

97. Refund of tax levy. Section 545c.

98. Tax collection. Section 546.

99. Tax roll. Section 547.

- (b) the name and amount of each rate levied by the municipality and required by law, or by the by-law imposing it, to be kept distinct and accounted for separately, and specifying the aggregate proceeds of each rate.

100. (1) A person who is the owner or purchaser of any assessed land, improvements, special franchise or property assessed under *The Electric Power and Pipe Line Assessment Act*, or any person carrying on a business liable to a business tax assessment shall pay taxes upon the assessed value thereof at the rates lawfully imposed thereon irrespective of the nature or amount of his interest in the land, improvements, business, special franchise or property assessed under *The Electric Power and Pipe Line Assessment Act*.

(2) No sum in excess of the total taxes, penalties or costs due in respect of any property shall be exacted from any or all of such persons.

101. (1) The municipal secretary, if requested, shall make a search in the assessment or tax roll in respect of any assessable parcel of land, or other property and if required, shall issue a certificate showing whether or not all taxes in respect of the parcel have been paid, and if not, the amount of current taxes and arrears payable against the parcel or other property.

(2) The council, by by-law, may fix the fees to be paid for searches or certificates.

(3) The fees form part of the general revenue of the municipality.

102. (1) The municipal secretary shall either mail to each taxable person or deliver to an adult person at the residence or business office of the person taxed a notice showing

- (a) the location of the business or property assessed,
- (b) the assessed value of the business or property,
- (c) the several rates of taxation for the current year,
- (d) the total taxes levied for the current year,
- (e) the arrears of taxes due in respect of the assessed business or property, and
- (f) the total taxes due in respect of the assessed business or property.

(2) Forthwith the municipal secretary shall make or cause to be made an entry upon the roll of the date of the mailing or delivery of the tax notice.

(3) The entry on the roll of the date of the mailing or delivery of the tax notice is *prima facie* proof of the mailing or delivery of the tax notice upon the date entered with-

100. Liability to taxation. Section 548.

101. Tax certificate. Section 549.

102. Tax notice Section 550.

out proof of the authority of the person making the entry to make it, and the absence of any date is *prima facie* proof that the address of the person named on the roll is unknown.

103. (1) In each year the council shall, in such manner, form and detail as the Minister may require, notify every person assessed upon the assessment and tax roll of all payments that it is estimated will be made by the Province in that year to the municipality including the amounts, which shall be computed in such manner as the Minister may require, of the estimated payments applicable to any school district, school division, municipal hospital district or health unit, included in whole or in part in the municipality.

(2) In addition to the information mentioned in subsection (1), the Minister may require the inclusion in the notice of such other relevant information pertaining to provincial grants and their effect upon or relation to the taxes levied as he considers advisable.

(3) Where any municipality fails to comply with any requirement of this section, the Provincial Treasurer may upon the recommendation of the Minister withhold any moneys payable to that municipality, the school district, school division, municipal hospital district or health unit of which the municipality forms a part, or all of them, until the municipality has complied with the requirement.

104. (1) No tax notice need be sent to any purchaser unless the notice provided for by section 32 requesting that notices of assessment and taxation should be sent to him, has been duly received by the municipal secretary.

(2) No taxation notice shall be considered irregular, incomplete or otherwise invalid and no exemption from taxation is conferred by reason of any error, omission or misdescription in any taxation notice or by reason of the non-receipt of the notice by any person.

105. (1) The council, by by-law, may require payment of taxes to be made by every taxable person at the office of the municipal secretary.

(2) The by-law may provide

- (a) that taxes may be paid on any day or days and in full or by instalments, and
- (b) that on punctual payment of any instalment the time of payment of the remainder may be extended to a day or days to be named in the by-law or that in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

103. Report of provincial payments. Section 550a.

104. Tax notice to purchaser. Section 551.

105. How and when taxes payable. Section 552.

106. (1) The council, by by-law, may require any or all taxes or any instalment thereof to be payable on a certain day or days and may by way of penalty impose such additional percentage charge, not exceeding 8 per cent, as is considered expedient, for the non-payment of the taxes or any instalment thereof on any day or days named, and may make such percentage charge on a sliding scale according to the time the taxes or any instalment thereof may remain unpaid.

(2) Any percentage charge imposed under subsection (1) shall be added to and forms a part of the unpaid taxes.

(3) The council may from time to time by by-law change, alter or vary the percentage charge and the dates upon which it is imposed but the aggregate of all percentage charges imposed in any year shall not exceed a total of 8 per cent.

(4) A by-law passed pursuant to subsection (1) remains in force until it is repealed or amended by a subsequent by-law and an amending by-law remains in force until repealed or amended.

(5) Nothing in this section shall be construed to extend the time for payment of the taxes nor in any way to impair the right of distress or any other remedy provided by this Act for the collection of taxes.

(6) No penalty under this section shall be imposed before the first day of July in any year.

107. (1) The council, by by-law, may provide that in the event of any taxes remaining unpaid after the 31st day of December of the year for which they are levied there shall be added thereto by way of penalty an amount or amounts not exceeding an aggregate rate of 8 per cent in the next succeeding year and in each succeeding year thereafter so long as the taxes remain unpaid.

(2) The penalty shall be added on the first day of January of the succeeding year or on such other date or dates as may be provided in the by-law.

(3) Any penalty imposed under subsection (1) shall be added to and forms a part of the unpaid taxes.

(4) Any by-law passed pursuant to subsection (1) remains in force until it is repealed or amended by subsequent by-law and an amending by-law remains in force until repealed or amended.

(5) Nothing in this section shall be construed to extend the time for payment of the taxes nor in any way to impair the right of distress or any other remedy provided by this Act for the collection of taxes.

108. (1) The council, by by-law, may provide that a discount of not more than 10 per cent be allowed on all

106. Penalty for unpaid taxes. Section 553.

107. Additional penalties. Section 554.

108. Prepayment discount. Section 555.

payments made before a date or dates to be fixed in the by-law on taxes, other than local improvement taxes, that became due and payable in the year in which the payment is made, and the by-law may provide for different rates of discount for payments made before different specified dates.

(2) Any by-law passed pursuant to subsection (1) remains in force until it is repealed or amended by subsequent by-law and an amending by-law remains in force until repealed or amended in the same manner.

(3) The council, by by-law, may give such allowance, discount or rebate for prepayments on account of taxes in such manner and subject to such conditions as may be set out in the by-law.

109. (1) If arrears of taxes are due by any person on any property and the person pays only a portion of the taxes due by him in respect of that property, the taxes received shall be applied first in payment of the arrears on that property.

(2) When all arrears have been paid in respect of any property, the municipal secretary, upon the written request of any person paying a portion only of the current taxes due in respect of that property, shall apply the portion to such current taxes as the person may select and shall credit the person in the tax roll as having paid the taxes selected.

(3) Where any person pays a portion only of the current taxes due by him in respect of any property, and does not signify the manner in which the portion is to be applied, the municipal secretary shall apply the portion to such taxes levied for the current year as he may select and shall credit the person in the tax roll as having paid the taxes selected by the municipal secretary.

(4) Where a payment on account of taxes is made by or on behalf of a person assessed in respect of more than one parcel and the person does not signify the manner in which or the parcel or parcels on which the payment is to be applied, the municipal secretary shall apply the payment *pro rata* on account of all taxes owing in respect of all parcels in the municipality that are on the tax roll in the name of the person assessed.

110. When the municipal secretary receives any taxes, he shall issue an official receipt therefor upon a form approved by the council and shall enter the number of the receipt upon the tax roll opposite the property in respect of which the taxes are paid.

111. (1) Where any parcel of land and the improvements thereon are assessed to the same person all taxes due in respect of that land and improvements are a first charge

109. Application of payments to taxes. Section 556.

110. Receipt for taxes. Section 557.

111. Moneys payable under fire insurance. Section 558.

upon any money payable under any policy of fire insurance in respect of any such improvements, whether or not any proceedings are pending for the recovery of the taxes under any Act relating to the recovery of taxes, except only where the policy has been effected and is maintained by a mortgagee of the land for his own protection.

(2) Where improvements are assessed to some person other than the owner of the land, then the provisions of subsection (1) apply in so far as they are applicable to the taxes due in respect of those improvements only.

(3) All taxes due in respect of any business assessment are a first charge upon any money payable under any policy of fire insurance in respect of any personal property that

- (a) is upon the premises,
- (b) belongs to the person assessed, and
- (c) is used in connection with the business carried on therein.

(4) The insurer as promptly as possible after notice of loss, but in any event within 48 hours after receiving formal proof of loss under any policy of fire insurance, shall by registered mail notify the municipal secretary of the municipality in which the insured property is situated of the loss of the insured property.

(5) The municipal secretary, within 10 days after the receipt of the notice from the insurer, shall notify the insurer by registered mail of the full amount of the taxes due in respect of the parcel of land and improvements and the business carried on upon the premises.

(6) Whenever any insurer becomes liable for the payment of any money under any policy of fire insurance in respect of any improvement or personal property in any municipality, the insurer, subject to the rights of any mortgagee as provided in subsection (1), shall pay to the municipality the full amount of the taxes stated to be due to the municipality in the notification received by the insurer from the municipal secretary, or where the amount the insurer is liable to pay is insufficient to pay the full amount of the taxes, the insurer shall pay to the municipality the full amount for which the insurer is liable.

(7) Upon any payment being made under subsection (6), the amount for which the insurer paying the same is liable under the policy is reduced by the amount of the payment.

112. (1) The taxes and costs due

- (a) in respect of any land, and
- (b) in respect of any improvement,

may be recovered with interest as a debt due to the municipality from any person who was the owner, purchaser or lessee, licensee or permittee thereof at the time of its assess-

112. Recovery of taxes. Section 559.

ment or subsequently became the owner, purchaser, lessee, licensee or permittee of the whole or any part thereof, saving his recourse against any other person, and are a special lien on the land, if not exempt from taxation, in priority to every claim, privilege, lien or encumbrance of every person except the Crown, and the lien and priority are not lost or impaired by any neglect, omission or error.

(2) All taxes and costs due in respect of any business may be recovered with interest as a debt due to the municipality from the person carrying on the business at the time of its assessment.

(3) The production of a copy of so much of the assessment roll or tax roll as relates to the taxes payable by any person and purporting to be certified as a true copy by the municipal secretary is *prima facie* proof of the debt.

(4) Any debt due to the Minister for taxes in respect of an improvement district or special area has the same priority under this section as a debt for taxes due to any other municipality.

113. (1) All personal property of every nature and kind in or upon the premises belonging to the person assessed or used in connection with the business carried on therein or thereon and for which the occupant is assessed under the business assessment, is liable for the business taxes due by that occupant, and the business taxes are a first charge thereon and have priority over any other lien or claim thereto, and the personal property may be seized while upon those premises or at any place upon removal therefrom after the taxes are made due and payable, and the personal property may be sold in the manner provided by this Act, for the distress and sale of personal property for the non-payment of arrears of taxes.

(2) This special remedy for the collection of business taxes in arrears is in addition to any other right of the municipality granted by this Act for the collection of taxes in arrears.

114. Nothing in this Act shall be construed to make the business taxes levied in respect of any premises a charge upon the real estate or building in or on which such premises are situated.

115. For the purpose of enforced collection only, all taxes shall be deemed to be due on the day on which the tax notice respecting them was mailed as shown by the tax roll and where the address of any owner or purchaser is unknown, a tax notice shall be deemed to have been mailed upon the date upon which a tax notice was first mailed to any owner or purchaser.

113. Distress for business tax. Section 482.

114. Business tax not a charge on real property. Section 483.

115. Enforced tax collection. Section 560.

116. (1) When taxes that are a lien upon the land remain unpaid for one month after the mailing of the tax notice, the municipal secretary may levy the taxes with costs by distress as a landlord may recover rent in arrears, upon

- (a) the goods or chattels wherever found within the Province belonging to any owner or purchaser of the land (each of whom is hereinafter referred to as "a taxable person") or belonging to any occupier of the land, or
- (b) the interest of a taxable person or any occupier in any goods or chattels found on the land, including his interest in any goods or chattels to the possession of which he is entitled under a contract for purchase or any contract by which he may become the owner thereof upon performance of any condition, or
- (c) any goods or chattels on the land where the title to the goods or chattels is claimed in any of the following ways,
 - (i) by virtue of an execution against a taxable person or an occupier, or
 - (ii) by purchase, gift, transfer or assignment from a taxable person or occupier, whether absolute or in trust or by way of mortgage or otherwise, or
 - (iii) by the wife, husband, daughter, son, daughter-in-law or son-in-law of a taxable person or occupier or by any relative of his when the relative lives on the land as a member of the family, or
 - (iv) by virtue of an assignment or transfer made for the purposes of defeating distress.

(2) Notwithstanding anything in this section, no distress shall be made upon the goods or chattels of an occupier for any taxes that are a lien upon land if they were not first placed upon the tax roll during the period of his tenancy or occupancy of the land assessed.

(3) The onus of proof that any goods or chattels found upon land are not the property of a taxable person or occupier lies upon the person so asserting.

117. When taxes that are not a lien upon land remain unpaid in the case of a resident of the municipality for 14 days, or in the case of a non-resident for one month after the mailing of the tax notice, the municipal secretary may levy the taxes with costs by distress

- (a) upon the goods or chattels of the person taxed wherever found within the Province, or
- (b) upon the interest of the person taxed in any goods to the possession of which he is entitled under a contract for purchase or a contract by which he may

116. Distress for taxes when lien on land. Section 561.

117. Distress for taxes when not a lien on land. Section 562.

- or is to become the owner thereof upon the performance of any condition, or
- (c) upon the goods and chattels in the possession of the person taxed where title to them is claimed
 - (i) by virtue of execution against the person taxed,
or
 - (ii) by purchase, gift, transfer or assignment from the person taxed, whether absolute or in trust or by way of mortgage or otherwise, or
 - (iii) by the wife, husband, daughter, son, daughter-in-law, or son-in-law of the person taxed or by any other relative of his where the relative lives with the person taxed or assists him in his business, or
 - (iv) by any person who has consigned the goods and chattels to the person taxed for sale in the ordinary course of the business of the person taxed, if the person taxed is not an auctioneer,
or
- (d) upon the goods and chattels or interest therein, as the case may be, falling within any of the classes mentioned in the foregoing clauses, of any person who occupies the premises in respect of which the business tax was levied, as purchaser of the business theretofore carried on therein by the person taxed.

118. (1) Notwithstanding anything contained in a statute or in the common law,

- (a) taxes levied in any year upon or in respect of land are a charge or special lien upon
 - (i) all crops grown on the land in the year in which the taxes are levied, and
 - (ii) all crops grown on the land in each year thereafter and until the taxes are paid,
and
 - (b) the lien has priority over all other claims, liens, privileges or encumbrances on the crops except as set out in *The Crop Liens Priorities Act*.
- (2) No person other than
- (a) the operator of a country elevator as defined in the *Canada Grain Act*, or
 - (b) the holder of a lien that is, pursuant to *The Crop Liens Priorities Act*, prior to the lien created by this section,

shall receive or accept any crop or any part or share of any crop grown on land or any part of the proceeds of the sale of any such crop until all taxes owing in respect of that land have been paid.

118. Lien on crops. Improvement Districts Act, 1965, Section 21.

(3) If a person other than the operator of a country elevator, takes, receives or accepts, except as permitted by this section,

(a) any such crop or any part or share thereof, or

(b) any part of the proceeds of any such crop, the person is to the extent of the part, share or proceeds of the crop taken, received or accepted, liable for the payment of the taxes owing in respect of the land on which the crop was grown.

(4) The taxes due in respect of any land from a person by reason of his taking, receiving or accepting, otherwise than in accordance with the priorities established by *The Crop Liens Priorities Act*,

(a) a crop or a part or share of a crop, or

(b) a part of the proceeds of any such crop, may be recovered from that person with interest as a debt due to the municipality.

(5) Subsections (2) and (3), in so far as they refer to the proceeds of the sale of a crop, do not apply

(a) to a person who receives or accepts from a farmer proceeds of sale of his crop in payment of or on account of

(i) the price of goods purchased, or

(ii) advances first made, in the same calendar year as that in which the proceeds are received, or

(b) to deposits made

(i) in a treasury branch, or

(ii) to a treasury branch agent authorized to receive deposits, or

(iii) in a chartered bank,

to the extent that the deposits are not applied on advances first made or indebtedness first incurred prior to the first day of January of the year in which the deposits are made.

119. (1) In this section "judge" means either a judge of the Supreme Court or a judge of a district court.

(2) Where a farmer has sold or otherwise disposed of his crop or a part or share of the crop that was grown on land on which taxes are owing and the municipal secretary has not received a satisfactory report from the farmer with respect to the disposition of his crop or a part or share of the crop, the municipal secretary may apply to a judge or magistrate for an order or direction that the farmer appear before a judge, magistrate, justice of the peace, notary public or commissioner for oaths, for examination under oath touching the disposition of the crop or any part or share of the crop or any part of the proceeds thereof.

119. Examination re disposition of crops. Improvement Districts
Act, 1965, Section 22.

(3) The judge or magistrate may order the examination of a farmer pursuant to the application, and the collector or his authorized representative may

(a) procure an appointment for the examination from the judge, magistrate, justice of the peace, notary public or commissioner for oaths before whom the examination is ordered to take place, and

(b) examine the farmer.

(4) The farmer to be examined, upon being served with a copy of the appointment at least four clear days before the date fixed for the examination, shall attend thereon at his own expense.

(5) If, after the farmer has been served with notice of the appointment,

(a) he refuses, neglects or fails to attend at the time and place appointed for his examination, and

(b) no sufficient excuse is offered for his non-appearance,

then, after proof upon oath that the notice of appointment has been served as required by subsection (4) or that the farmer to whom the appointment is directed has avoided service, the person before whom the farmer ought to have appeared for examination may issue a warrant under his hand directed to a peace officer to bring the farmer, at a time and place to be therein mentioned, before him in order to be examined.

(6) A peace officer to whom the warrant is directed may thereupon take the farmer into custody and bring him for examination before the person issuing the warrant.

(7) A farmer examined orally pursuant to this section may give further evidence or be further examined in explanation of any matter in respect of which he has already been examined.

(8) Unless the judge or the magistrate otherwise directs, the farmer to be examined shall, if so required by notice, produce at the examination all books, papers and documents relating to the harvesting and disposition of the crop or of the proceeds thereof.

(9) A farmer who has in his custody or power any book, paper or document relating to the harvesting or disposition of the crop or of the proceeds thereof, shall produce it for inspection to the municipal secretary or his authorized representative

(a) upon the order of the judge or magistrate, or

(b) upon the direction of the examiner,

within a reasonable time to be fixed by the order or direction.

(10) A farmer who refuses to be sworn or to answer any question properly put to him or to produce any document

relating to the harvesting or disposition of the crop or of the proceeds thereof

- (a) is liable to attachment upon application by notice of motion to a judge of the Supreme Court, and
- (b) may be punished as for contempt of court.

(11) Unless taken in shorthand, the depositions on an examination of a farmer under this section may be taken down in writing by the examiner in the form of a narrative expressed in the first person, and when completed shall be read over to the person examined, signed by him, if approved, and certified by the examiner.

120. (1) The municipal secretary may from time to time by writing under his hand appoint any person to make and execute any levy the municipal secretary is authorized to make.

(2) Any person so appointed has the same powers to make and execute the levy as are conferred upon the municipal secretary for that purpose.

121. Notwithstanding anything in this Act, no goods in the possession of any owner, purchaser or tenant for the purpose only of storing or warehousing them shall be levied upon or sold for taxes.

122. Where, under any of the other provisions of this Act, the owner of a building is assessed, and the building is situated on land belonging to another person, the building, whether or not the land is exempt from taxation or the building is not attached to the land upon which it is placed,

- (a) is taxable as an improvement upon the land and is subject to a lien for the taxes,
- (b) may in case of removal be distrained upon for those taxes within three months from the date of removal, notwithstanding that it has been attached to the soil in its new situation, and
- (c) may be sold and disposed of for those taxes in the same manner as chattels distrained for taxes may be sold and disposed of, and the purchaser of any building so sold and disposed of has a free right of entry upon the land on which the building stands for the purpose of severing it from the soil, if necessary, and of removing it.

123. (1) Where a distress warrant has been issued pursuant to section 116, a seizure shall be deemed to have been validly made thereunder when, whether or not a seizure has in fact then been made,

- (a) the person who is the owner, or who is in possession of any of the chattels liable to seizure under the distress warrant, or

120. Appointment of agent. Section 563.

121. No distress on goods held for storage. Section 564.

122. Liability of separately owned building. Section 565.

123. Goods under seizure. Improvement Districts Act, 1965,
Section 28.

(b) any other person as his agent, signs an undertaking or other agreement in writing undertaking or agreeing to hold and keep, as bailee for or on behalf of the municipal secretary, the chattels described in the agreement.

(2) Thereupon and thereafter the chattels described in the agreement shall be deemed to be continuously under seizure until such time as the municipal secretary making the levy abandons the seizure by notice in writing or until the chattels have been sold under distress.

(3) On and after the signing of the agreement by the owner or possessor of the chattels, the municipal secretary is not liable for damage in an action for wrongful or illegal seizure or for loss or damage to the chattels while in the possession of the owner or possessor thereof as bailee.

124. Goods and chattels in the hands of a receiver for the general benefit of creditors or of an authorized trustee in bankruptcy or in the hands of a liquidator under a winding-up order are liable only for the taxes of the assignor or of the company that is being wound up and for the taxes charged upon the premises in which the goods were at the time of the assignment or winding-up order and thereafter charged upon the premises while the receiver, trustee or liquidator occupies the premises or while the goods remain thereon.

125. (1) Where personal property liable to seizure for taxes is under seizure or attachment or has been seized by the sheriff or by a bailiff or any court or is claimed by or in possession of any assignee for the benefit of creditors or any liquidators or any trustee or authorized trustee in bankruptcy, or where that property has been converted into cash and is undistributed, it is sufficient for the municipal secretary to, and he shall, give to the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy, notice of the amount due for taxes and in that case the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy shall pay the amount of the taxes, after deducting any costs properly incurred in seizing, holding and selling the property, to the collector in preference and priority to any other and all other fees, charges, liens or claims whatsoever, except those of the Crown.

(2) Any claim by the Minister for taxes in respect of an improvement district or special area has the same priority under this section as a claim by any other municipality.

126. (1) Any goods or chattels exempt by law from seizure under execution are not liable to seizure by distress unless they are the property of the person taxed, or of the tenant or of the owner or purchaser though his name does not appear on the roll.

124. Goods in hands of receiver. Section 566.

125. Taxes a priority on seized goods. Section 567.

126. Liability of goods exempt from seizure. Section 568.

(2) The person who claims the exemption shall select and point out the goods or chattels for which he claims exemption.

127. (1) Where any taxes are due upon any land occupied by a tenant, the municipal secretary may give the tenant notice in writing requiring him to pay the collector the rent of the premises as it becomes due from time to time to the amount of the taxes due and unpaid, including costs.

(2) The municipal secretary shall notify the owner of the land by registered mail of the intention of the municipality to proceed under authority of this section not less than 14 days prior to the date on which that action is proposed to be taken.

(3) The municipal secretary has the same authority as the landlord of the premises to collect the rent by distress or otherwise to the amount of the unpaid taxes and costs.

(4) Nothing in this section prevents or impairs any other remedy for the recovery of the taxes or any portion thereof from any person liable therefor.

(5) Any tenant may deduct from his rent any taxes paid by him that, as between him and his landlord, the latter ought to pay.

(6) The municipal secretary, not less than 14 days prior to the date on which action under this section is to be taken, shall notify the owner of the land by registered mail of the intentions of the municipality to proceed with the collection of rent under this section.

128. If at any time after demand has been made or notice given pursuant to section 102, and before the expiration of the time allowed before levy by distress can be made, the municipal secretary has reason to believe that any person in possession of goods or chattels that are subject to distress is about to move the goods or chattels out of the municipality, and if he makes an affidavit to that effect before any justice of the peace, the justice may issue a warrant to the municipal secretary authorizing him to levy for the taxes, costs and expenses in the manner provided by this Act although the time for payment thereof may not have expired, and the municipal secretary may levy accordingly.

129. The costs which may be charged in respect of any distress and levy are those payable to bailiffs under *The Seizures Act*.

130. (1) The municipal secretary, by advertisement which shall be posted up in at least three public places in the municipality near the distrained property, shall give at least 10 days' public notice of the time and place of sale and of the name of the person whose property is to be sold, and at the time named in the notice the municipal secretary shall sell by public auction the goods or chattels distrained or so much thereof as may be necessary.

(2) Notwithstanding subsection (1), the municipal secretary may have any grain seized by the municipality

127. Rent of premises payable on taxes. Section 569.

128. Warrant to levy for taxes. Section 570.

129. Costs of distress. Section 571.

130. Sale of distrained goods. Section 572.

hauled to the nearest elevator or to any other convenient and suitable place of storage and may dispose of the grain at the current market price.

131. If the property distrained has been sold for more than the amount of the taxes and costs and if no claim to the surplus is made by any other person on the ground that the property sold belonged to him or that he was entitled by lien or other right to the surplus, the surplus shall be returned to the person in whose possession the property was at the time the distress was made.

132. If a claim is made by the person for whose taxes the property was distrained and the claim is admitted, the surplus shall be paid to the claimant.

133. If the claim is contested, the surplus shall be retained by the municipal secretary until the respective rights of the parties have been determined by action or otherwise.

134. If any of the taxes appearing in the roll remain unpaid on the 31st day of December in any year and the municipal secretary has been instructed by the council not to collect them, the municipal secretary shall insert in each case the words "instructed by council not to collect".

135. (1) Taxes shall be deemed to be in arrears when they remain unpaid after the 31st day of December of the year in which they were imposed.

(2) When taxes in respect of any parcel are in arrears the provisions of *The Tax Recovery Act* apply.

136. (1) The council, in each year, shall pay to each school district or school division in which the area of the municipality is included, the amount of the requisition duly transmitted by the board of trustees of any such school district or school division under *The School Act*.

(2) The amount of the requisition shall be paid in equal quarterly instalments on the 15th day of each of the months of March, June, September and December in the said year.

(3) In the event of the council failing to pay to any school district or school division the amount required from time to time as hereinbefore provided, the amount becomes a debt due, owing and payable to the school district or school division, as the case may be.

(4) The debt may not be recovered by suit at law unless permission to enter suit is granted by the Minister of Education.

131. Disposal of surplus proceeds of sale. Section 573.

132. Payment to tax payer. Section 574.

133. Dispute as to surplus. Section 575.

134. Instructions not to collect taxes. Section 576.

135. When taxes in arrears. Section 577.

136. Payment of school requisition. Section 579.

PART 4

LOCAL IMPROVEMENT TAXES

137. (1) The council may authorize a work of any of the following types to be undertaken as a local improvement:

1. opening, widening, straightening, extending, grading, gravelling, levelling, macadamizing, diverting, paving or planking any street or public lane, alleyway or place;
2. constructing any sidewalk including any street crossing constructed in connection with a sidewalk or any bridge, culvert or embankment forming part of a highway;
3. curbing, sodding, boulevarding or planting any street or public lane, alley, square or other public place;
4. cutting grass or weeds or trimming trees or shrubbery on any boulevard, street or other public place;
5. sweeping, watering, oiling or other dust treatment of any street, lane, alley, square or other public place;
6. making, deepening, enlarging or extending of a sanitary sewer, storm sewer or combined sanitary and storm sewer system and making sewer service connections thereto;
7. constructing any irrigation work and providing for the purchase of irrigation water and for the costs of conveying the same and the costs of making the main and lateral ditches for distribution;
8. constructing any conduit for wires or pipes along, over or under a roadway, street, lane, alley, square or other public place or on or under private property from such roadway, street, lane, alley, square or other public place;
9. reconstructing any local improvement only after the lapse of the originally estimated lifetime thereof;
10. repairing and maintaining any local improvements only after the lapse of the originally estimated lifetime thereof;
11. surfacing or resurfacing any pavement or sidewalk already constructed;
12. constructing and erecting any poles, standards, wires and pipes and all other necessary work for the lighting of any roadway, street, alley, lane, square or other public place;
13. installing high pressure water mains specially constructed for the purposes of fire protection;
14. constructing a spur track system and extensions thereto;

137. What work may be done as local improvements. Section
580.

15. purchasing, leasing or otherwise acquiring land and erecting or constructing facilities for the purpose of providing and maintaining off-street parking for vehicles;
16. acquisition, designing, erection, operation and maintenance of special street lighting and decorations for seasonal use and for the purpose of contributing an attractive and festive appearance to streets and public places;
17. the acquisition, construction, deepening, enlarging or extending of a water system and the making of service connections thereto;
18. the acquisition, construction, enlarging or extending of a gas supply system and the making of service connections thereto;
19. the erection of firewalls and the acquiring of land necessary for the same.

(2) Any one or more of the works mentioned in clause 3 of subsection (1) may be undertaken in conjunction with the works mentioned in clause 1 or 2 of subsection (1) and constructed as one local improvement.

138. The cost of a local improvement shall be deemed to include not only the cost of the actual work of making the local improvement but also any expenses of engineering, surveying, advertising, issuing debentures and other expenses incidental to the entering on, carrying out and completing of the work and raising the money to pay the cost thereof including discount and interest.

139. (1) The council, by by-law, may impose a "special frontage assessment" on the several lands abutting on that portion of the street or place whereon or wherein the local improvement is to be made, according to the number of lineal feet of the several lands measured along the abutting portion, at a uniform and equal rate per foot computed by dividing the total sum to be raised by the special frontage assessment by the total number of lineal feet of the abutting lands.

(2) Where several parcels of land abut on the local improvement and some of them appear to call for a smaller or larger proportionate assessment on account of being corner lots or being of a different size or shape from the other parcels of land, those exceptional parcels of land may be assessed as having a smaller or larger number of feet abutting thereon than they actually have, so that each parcel of land abutting on the local improvement will bear a fair, just and equitable proportion of the cost of the improvement.

(3) The frontage rate may be greater or less upon one side of the street or place whereon or wherein the improve-

138. Incidental expenses included. Section 581.

139. Special frontage assessment. Section 582.

ments are to be made than upon the other side, or the rate may be assessed upon the lands on one side of the street or place only.

140. (1) If, for the purpose of affording an outlet for a sewer or a system of sewers, a sewer main is carried along a street or place along which it would not have been carried except as a means of affording such an outlet, the lot or lots, parcel or parcels of land abutting on the street or place shall be exempted from the payment of any special frontage assessment in respect of the sewer main either for the whole or a part of the term of the special frontage assessment imposed in respect of the sewer or system of sewers served by the outlet, or from the payment of the whole or a part of the proportionate cost thereof, as appears just under the circumstances.

(2) If any land that has not been assessed by way of special frontage assessment for any part of the cost of a sewer is connected therewith, there may be assessed against that land the same amount per foot frontage as was assessed against the land actually abutting on the street or place whereon or wherein the sewer or system of sewers was constructed, and section 156 applies to the assessment so made.

(3) The amount assessed shall be placed to the credit of the municipal account relating to sewers.

(4) Any land so assessed is exempt from special frontage assessment in respect of any sewer constructed on the street or place whereon or wherein that land abuts, and the other lands specially assessed in respect of the last mentioned sewer shall not be specially assessed any greater sum on account of the exemption.

141. (1) When a sewer is to be built to serve one or more parcels in an area where the development thereon will generate such a quantity of sewage that the existing sewers of the area cannot meet the need although the existing sewers can take care of the existing sewage requirements in the area, the council, by by-law, may establish a uniform charge per frontage foot for any parcel herein described for a period of not more than 25 years or may require that such sum be prepaid.

(2) Other parcels in the area that do not connect to the new sewer shall not be assessed or charged by reason of its existence until the owner requests connection and then shall be assessed and charged for the period of not more than 25 years or on a prepayment basis as the by-law provides.

(3) Nothing in this section shall be deemed to authorize any parcel to be charged in any year a uniform charge per frontage foot for more than one sewer.

142. (1) The council, by by-law, may impose a "special local benefit assessment", which shall be assessed against

140. Exemption from special frontage assessment. Section 583.

141. Sewer connections. Section 583a.

142. Special local benefit assessment. Section 584.

each parcel of land in the vicinity of the local improvement, whether or not the parcel abuts on the street or place whereon or wherein the local improvement is made or whether or not the parcel is increased or is likely to be increased in market value or is otherwise specially benefited by reason of the construction of the local improvement.

(2) The amount assessed against each parcel shall be sufficient to raise a fair, just and equitable proportion of the total sum to be raised by special local benefit assessment having regard to the benefit to other parcels of land specially benefited by the local improvement.

(3) The special local benefit assessment may be on the basis of a rate per foot frontage of the parcel of land so benefited or on a fixed sum per parcel of land benefited, and, if the latter, the fixed sum need not be converted into a rate per foot frontage of the parcel of land so benefited.

143. (1) Instead of basing the special frontage assessment or the special local benefit assessment on the actual cost of an improvement in the manner set out in sections 139 to 142, the council, by by-law, may fix a uniform unit rate based on estimated average costs throughout the municipality for any type of work undertaken as a local improvement.

(2) Where the special frontage assessment or the special local benefit assessment based on a uniform unit rate has been fixed for one type of local improvement, notwithstanding section 158,

- (a) no refund shall be given to the property owners in any case where the annual assessment based on the unit rate is in excess of the actual cost of construction, and
- (b) no additional special assessment shall be made on the property owners in any case where the annual assessment based on the unit rate is below the actual cost of construction.

144. (1) Any local improvement to be paid in whole or in part by special frontage assessment or special local benefit assessment may be undertaken pursuant to petition or notice as hereinafter provided.

(2) Upon receipt of a petition praying for any local improvement and signed by at least two-thirds in number of the persons registered or assessed as owners of land abutting on that part of the street or place whereon or wherein the improvement is to be made or of lands to be benefited by the local improvement, as the case may be, and representing at least one-half in value of the lands, excluding improvements thereon, as the lands are valued upon the last revised assessment roll, the council may take all proper and necessary proceedings for undertaking and completing

143. Fixing uniform rate. Section 585.

144. Petition for local improvement. Section 586.

the local improvement on the special frontage assessment system or special local benefit assessment system, as the case may be.

(3) After the council has finally determined to undertake the improvement, no name may be removed from the petition.

(4) The petition, by resolution of the council, may be acceded to at any time during the five years next succeeding the date of the filing of the petition with the council, either in respect of the whole or of a part of the local improvement.

(5) Part only of the local improvement petitioned for shall not be made unless the petition is sufficiently signed having regard only to the lands abutting on or benefited by, as the case may be, the part of the local improvement that is to be made.

145. (1) The council, on its own initiative, may cause a notice of its intention to undertake a local improvement to be inserted once in each week for two consecutive weeks in at least one newspaper circulating in the municipality.

(2) The notice shall describe the nature and location of the proposed improvement and the special assessment to be adopted for it.

(3) Unless the majority of the owners of the lands that may be assessed therefor, representing at least one-half in value thereof as aforesaid, petition the council against it within two weeks after the last publication of the notice, the local improvement may be undertaken and the cost thereof assessed by the system of assessment referred to in the notice.

(4) If any sufficiently signed petition against the proposed local improvement is presented to the council, no second notice for the same local improvement may be given by the council within the then current calendar year.

(5) When notice of a proposed local improvement to be paid for by special assessment as a local improvement has been given by the council and no petition sufficiently signed, has within the time limited in that behalf, been presented to the council against the local improvement or assessment, the council may undertake the proposed local improvement at any time within three years of the giving of the notice.

146. Where a petition has been received, pursuant to section 144 or to an advertisement published pursuant to section 145, in respect of any local improvement work, and the doing of the work, in the opinion of two-thirds of all of the members of the council, is necessary or required in the general interest of the district in which the work is situated, the council, notwithstanding lack of consent of the required majority of abutting or other owners concerned, may with

145. Local improvement proposed by council. Section 587.

146. When consent of owners lacking. Section 588.

the approval of the Local Authorities Board authorize and direct that the work be carried out and the cost thereof charged against the properties concerned on a special frontage assessment system or special local improvement benefit assessment system, as the case may be.

147. (1) Where a sewer has been constructed the council by a vote of two-thirds of all the members thereof at any general or special meeting, may undertake the construction of private drain connections from the sewer to the street line on either or both sides as a local improvement without any petition therefor or without publishing a notice of its intention.

(2) The cost of each private drain connection shall be specially assessed upon the particular lot for or in connection with which it is constructed, and the owners of the land have no right of petition against the local improvements.

(3) Where a water main has been laid, the council has similar powers for the construction of water service connections and the provisions of this section apply in so far as they are applicable.

148. Notwithstanding anything to the contrary in this or any other Act or in any by-law, where the council, by by-law or resolution passed at any general or special meeting and by a vote of two-thirds of all the members thereof, declares that it is desirable that the construction of any curbing, pavement, sidewalk, sewer or bridge, or the opening, widening, extending, grading, altering the grade of, diverting or improving of a street or the laying of a water main, should be undertaken as a local improvement, the council, with the consent of the Local Authorities Board, may undertake the work without petition, and the owners of the land have no right of petition.

149. Where the council, upon the recommendation of the Minister of Public Health or of the medical health officer of the board of health of the municipality, declares by by-law passed at a regular or special meeting of the council by a vote of two-thirds of all members thereof, that the construction, enlargement or extension of a sewer as a local improvement is necessary or desirable in the public interest on sanitary grounds, the council may with the approval of the Local Authorities Board undertake the work without petition, and the owners of the land have no right of petition.

150. (1) The sufficiency of a petition for or against a local improvement shall be determined by the assessor or municipal secretary and his determination is final and conclusive.

147. Private drain connections. Section 589.

148. Local improvement without petition. Section 590.

149. Sewer extension for sanitary reasons. Section 591.

150. Sufficiency of petition. Section 593.

(2) Where the sufficiency of a petition has been determined by the assessor or municipal secretary it shall be deemed to have been and to be a sufficient petition notwithstanding that changes that have the effect of increasing or reducing the number of the lots may be made by the court of revision or by the Local Authorities Board in the lots to be specially assessed.

(3) When it is necessary to determine the value of any lot and the same cannot be ascertained from the proper assessment roll by reason of the lot not having been separately assessed, or for any other reason, the assessor or municipal secretary shall fix and determine the value of the lot, and the value thereof as so fixed and determined shall be deemed for the purpose of this Part to be the assessed value thereof, and the assessor's or municipal secretary's determination is final and conclusive.

(4) Where a person who owns land is a petitioner, but does not appear by the last revised assessment roll to be an owner, he shall be deemed an owner if his ownership is proved to the satisfaction of the assessor or municipal secretary and in that case if the person who appears by the assessment roll to be the owner is also a petitioner his name shall be disregarded in determining the sufficiency of the petition.

(5) In determining the sufficiency of a petition when two or more persons are jointly assessed for a lot, they shall be reckoned as one owner only and are not entitled to petition unless a majority of them concur therein and, unless the petition is signed by the majority of them the signatures of any of them shall be disregarded.

151. Subject to any Act of Canada or of Alberta respecting railways and to any order of the Board of Transport Commissioners for Canada, the council, by by-law, may provide for the construction, operation or removal of an industrial spur track or of a system of industrial spur tracks.

152. (1) The council, upon petition or on its own initiative in the manner and according to the procedure prescribed with respect to other local improvements, may construct any such spur track or system of spur tracks.

(2) For that purpose the council may close streets and lanes to vehicular traffic in accordance with the procedure required for the closing of streets.

(3) The council may expropriate a right of way for the purpose of providing main spurs and branch spurs to serve lands requiring branch spur facilities.

153. The council may charge against every lot or parcel of land abutting on any main spur, whether the lot or parcel has branch spur service from the main spur or not, and

151. Spur tracks. Section 595.

152. Construction of tracks. Section 596.

153. Frontage charge for spur track. Section 597.

against every lot or parcel having a branch spur connection with a main spur, a fixed rate per foot a year based on the frontage of the main spur and on the frontage of property served by the main spur, to cover the costs of and incidental to the construction, maintenance, operation and renewal of the main spur, including the costs of closing streets or lanes and of expropriating a right of way, and the annual rental to be paid to the railway company for the use of its steel.

154. The fixed rate authorized by section 153

- (a) shall be specially assessed against the land liable therefor,
- (b) shall be entered in the tax roll as a permanent annual charge during the existence of the service, and
- (c) may be recovered in the same manner as other taxes that are a lien upon the land.

155. For the purpose of fairly adjusting from time to time the share of the costs of and incidental to the construction, maintenance, operation and renewal of any system of main spur tracks, the council by by-law may order that the annual charges against owners of property abutting on or served by the system shall be varied as set forth in the by-law, subject to the provisions of section 154 and to the right of appeal.

156. (1) The amount assessed against any parcel of land either by way of special frontage assessment or special local benefit assessment shall be the total sum representing the proportion properly chargeable against that land of the total amount charged in respect of the local improvement against all the lands affected.

(2) The several amounts so assessed against the several lands, with interest at a rate not exceeding 8 per cent a year, shall be spread over the term of the probable lifetime of the local improvement so that it will be repayable in consecutive annual instalments in such manner that the aggregate amount payable for principal and interest in any year shall be equal as nearly as may be to what is payable for principal and interest during each of the other years of the period.

(3) Each annual instalment shall be entered upon the tax roll for the year in which it is payable, and an annual instalment is payable in the same manner, collectible by the same methods and subject to the same penalties in case of default of payment, as if it formed part of the general municipal taxes.

(4) The owner of any land so specially assessed may at any time commute the amount or balance remaining unpaid in respect thereof by paying the amount of the original

154. Rate for spur track charges. Section 598.

155. Variation of charges. Section 599.

156. Fixing special assessments. Section 600.

assessment charged against the land together with interest and penalties chargeable in respect thereof less any amounts previously paid on account thereof.

157. (1) The council may pass by-laws for providing the means of ascertaining and finally determining what portion of the cost of a local improvement shall be raised by special frontage assessment or by special local benefit assessment and what portion of it, if any, shall be borne by the municipality at large.

(2) In the case of special frontage assessment, the by-law may provide what lands shall be assessed in an exceptional mode as hereinbefore provided and the mode to be adopted.

(3) In the case of special local benefit assessment, the by-law may provide by what proportions the assessment is to be borne by the several lands benefited.

(4) The by-law may provide for assessing the cost or a portion of the cost, as the case may be, either by way of special frontage assessment or by way of special local benefit assessment.

(5) In the case of common sewers and water mains and water service connections, the by-law may require that in addition to either the special frontage assessment or the special local benefit assessment a portion of the cost thereof be raised by a special tax levied on a frontage basis and a portion be borne by the municipality at large.

(6) A by-law or by-laws of general application for the purposes mentioned in this section is sufficient and it is not necessary to pass a special by-law in each particular instance.

158. (1) Any local improvement may, in the discretion of the council, be undertaken and the necessary by-laws passed and debentures issued thereunder, either before or after the cost thereof has been ascertained and finally determined as aforesaid, unless the petition or notice in respect thereof specially provides that the cost be first ascertained.

(2) A special assessment in respect of the local improvement may be imposed by the council, either before or after the cost thereof has been finally determined but where a local improvement has been authorized but has not been constructed or installed, a parcel abutting on the proposed local improvement shall be subject to the special assessment for one year and in the following years the special assessment shall be suspended and deferred, until the local improvement has been constructed or installed.

(3) If in any case the first assessment for any local improvement proves insufficient or invalid, an additional or new assessment or assessments may be made until sufficient moneys have been realized to pay for the local improvement.

157. Ascertaining cost of local improvement. Section 601.

158. Undertaking local improvement before ascertaining cost.
Section 602.

159. (1) Where the local improvement is construction of pavement, the council, before proceeding with the work, may make all necessary private drain connections from an existing sewer to the street line on either or both sides, and may also lay all necessary water mains and where gas works are owned by the municipality, all necessary gas mains.

(2) The council may lay all necessary water service pipes and instal stop-cocks and may make all necessary alterations or renewals of connections, pipes and stock-cocks, and where gas works are owned by the municipality may lay all necessary gas connections and make alterations or renewals.

160. Where the local improvement is the construction of a sewer or water main, the council may at the same time as the work is proceeded with construct all necessary private drain connections and water service pipes and stop-cocks.

161. (1) The cost of a private drain connection, water service pipe, stop-cock or gas connection, or the alteration or renewal thereof, shall be specially assessed only upon the particular lot for or in connection with which it was constructed or effected.

(2) The work mentioned in sections 159 and 160 shall be deemed part of the construction of the local improvement in all respects except as to the manner in which the cost of them is to be specially assessed as provided by this section.

(3) The amount to be assessed against each lot in respect of a private drain connection, water service pipe, stop-cock or gas connection shall be the cost thereof from the centre of the street to the street line, whether or not the sewer or water or gas main is laid in the centre of the street, unless the council by by-law prescribes some other method of assessment.

(4) The cost to be assessed against each lot in respect of a private drain connection, water service pipe, stop-cock or gas connection, or the alteration or renewal thereof, shall not be on a rate per foot frontage of the particular lot for and in connection with which they are provided.

162. (1) The council, by a two-thirds vote of all the members thereof, may require the owners of all property adjacent to sewer or water mains in the municipality, or in any defined area of the municipality, whether occupied or not, to connect their property by connections approved by the municipality with the municipal systems of sanitary sewers, storm sewers and water works, or with any one or more of such systems, notwithstanding that any of the property is connected with any of such systems.

159. Other local improvements may be made when paving. Section 603.

160. Private water and sewer connections. Section 604.

161. Assessment for private connections. Section 605.

162. Compelling sewer and water connections. Section 606.

(2) If the owner fails to make such connections within the time limited for the purpose, the council may do the work and charge the expense against the property affected, and may collect the amount in the same manner as is adopted by the municipality for the collection of the cost of installing such water or sewer connections when made at the request of the property owner, or in any other manner decided upon by by-law.

(3) The provisions of this section apply only to property owners, a portion of whose land adjoins a street or lane along which a sewer or water main, as the case may be, has been laid adjacent to their land.

163. (1) Where the petition for a sidewalk or boulevard is signed by two-thirds of the owners, representing four-fifths in value, of the property liable for special assessment and is accompanied by an undertaking signed by them to pay in cash upon completion of the work, their respective shares of the cost, the council, in addition to all other remedies for recovering moneys due to it in respect of the improvements, may charge the money in one sum against the property of any person in default if his default continues for 30 days after completion, whether or not the property has been transferred to another person by the original petitioner.

(2) The council may also spread repayment of the cost of work done under this section over such term of years as may be considered expedient in the case of property owners who did not request its construction but whose properties are nevertheless liable to be specially assessed in respect thereof.

164. (1) The council, by by-law passed at any general or special meeting by a vote of three-fourths of all the members of the council, may provide that the municipality pay such part of the cost of any sidewalk, pavement or curbing constructed as a local improvement as the council considers proper and as would otherwise be chargeable upon the land abutting directly on the work.

(2) A by-law passed under subsection (1) shall not be repealed except by vote of three-fourths of all the members of the council.

165. Where the local improvement is the acquisition, establishment, laying out and the improvement of a park or square or the construction of a bridge or the opening, widening, extending, grading, altering the grade of, diverting or improving a street, and the council is of the opinion that for any reason it would be inequitable to charge the cost of the work to the land abutting directly thereon, the council may provide for the payment by the municipality of such part of the cost as to the council seems just, and so much

163. Remedies for recovery of costs. Section 607.

164. Portion payable by municipality. Section 608.

165. Payment when general benefit. Section 609.

of the residue thereof as may seem just may be specially assessed upon the land abutting directly on the local improvement, and so much of such residue as may seem just on such other land as is immediately benefited by the local improvement.

166. (1) Where the work of acquiring, establishing, opening, widening, extending or diverting a street involves the taking of a portion of a lot abutting on the work, or on one or more of a number of lots or contiguous lots owned by the same person, the council may agree with the owner that in consideration of the dedication or gift of the land required to be taken, or a release of or reduction in the owner's claim for compensation, the remainder of his lot or his remaining lots, as the case may be, shall be charged with no part or a specified portion or proportion only of the special assessment that would otherwise be chargeable thereon in respect of the cost of the work.

(2) The special assessment roll shall be prepared in conformity with such agreement notwithstanding anything to the contrary in this Act.

167. (1) Where the local improvement is a high pressure water main specially laid for the purpose of fire protection, the council may provide for payment by the municipality of such part of the cost as may seem just, and the residue may be assessed against the land specially benefited by the local improvement in such proportions as each parcel of land and building bears to all the land and buildings specially benefited.

(2) In that case, without changing the total amount of the special assessment, the special assessment on each parcel of land may be varied from year to year so that it will bear the same proportion to the total special assessment as the assessment on that parcel of land and buildings according to the last revised assessment roll bears to the total assessment for the year of all the parcels of land and buildings covered by the special assessment.

168. (1) If there is a change of the plan of subdivision, or a division of the ownership of any parcel or parcels of land upon or in respect of which a special rate for local improvement is levied or assessed, the assessor, both with respect to arrears and to the special rate for future years, may apportion to and against each respective part of the original parcel or parcels of land such proportion or share of the sum originally assessed against the same as he considers just.

(2) The sum or sums so reapportioned shall be levied and collected as if they had in the original by-law been assessed against the parcels according to the resubdivision or division of ownership.

166. Reduction of tax for gift of land. Section 610.

167. Local improvement for fire protection. Section 611.

168. Variation of assessment. Section 612.

169. (1) Notice of a proposed special assessment shall be given to each person registered or assessed as owner of a parcel of land to be charged thereby either

- (a) personally, or by letter addressed to his last post office address, or
- (b) by publishing the notice once a week for three consecutive weeks in a newspaper circulating within the municipality.

(2) The notice shall contain

- (a) a description in general terms of the local improvement,
- (b) the probable lifetime of the local improvement as being the period over which the cost will be spread,
- (c) the probable cost, or the actual cost if then ascertained, or the uniform unit rate of the local improvement,
- (d) that portion, if any, of the cost to be borne by the municipality at large,
- (e) the portion of the cost to be provided by special assessment and the system of special assessment under which the special assessment is proposed to be made, and
- (f) the time fixed for the sitting of the court of revision for the hearing of appeals in respect of the special assessment.

(3) The time fixed in the notice for the sitting shall not be earlier than 21 days from the date of the delivery or mailing of the notices or the date of the first publication in a newspaper.

170. A memorandum in any proper book or roll kept for that purpose of the service or mailing of the notices and of the date thereof is *prima facie* proof of the service or mailing of the notices in accordance with section 169 on the date mentioned in the memorandum.

171. Before a special assessment is imposed, the council shall cause to be made a special assessment roll in which shall be entered

- (a) every lot to be specially assessed in respect of the owner's portion of the cost, the name of the owner and the number of feet of its frontage to be so assessed,
- (b) every lot that but for section 172 would be exempt from the special assessment and the number of feet of its frontage,
- (c) the rate per foot at which each lot is to be assessed, and
- (d) the number of instalments by which the special assessment is to be payable.

169. Notice of special assessment. Section 613.

170. Record of service of notice. Section 614.

171. Special assessment roll. Section 615.

172. (1) Land exempt from taxation for local improvements under any general or special Act, is for all purposes except petitioning for or against undertaking a local improvement, nevertheless subject to this Part and shall be specially assessed.

(2) The special assessments that are imposed thereon and that fall due while such land remains exempt shall not, unless there has been a previous agreement to the contrary with the owner, be collected nor are they collectible from the owner thereof, but they shall be paid by the municipality.

173. (1) There is, against every assessment made under the authority of any by-law passed respecting local improvements, a right of complaint and appeal in the same manner and by the same procedure as nearly as possible as in the case of a complaint or an appeal from an ordinary assessment, but a complaint or an appeal does not lie against the rates per foot fixed by by-law under sections 139 to 143.

(2) A complaint and an appeal under this section may be made only once after the imposition of the special assessment.

(3) Where on complaint to the court of revision or on appeal to the Alberta Assessment Appeal Board an assessment is cancelled, altered or varied, the council or the Board shall amend the by-law accordingly and the assessment so altered or varied shall be substituted for the original assessment.

174. Subject to the right of complaint and appeal herein given, no assessment under this Part respecting local improvements is invalid by reason of any defect in form or in substance in any proceeding upon which the special assessment depends.

175. Subject to an appeal to the Alberta Assessment Appeal Board by the like procedure and as in like cases under the provisions of this Act, the decision of a court of revision is final and conclusive upon all matters respecting the assessment, and the council may, in the event of the assessment of any party being decreased or increased on an appeal, raise or lower proportionately, as the case may require, the assessment of the other parties assessed and the council may do so without any further notice.

176. *The Improvement Districts Act, 1965* is amended as to section 42 by striking out the words "amounts levied pursuant to section 8" where they occur in subsections (2) and (5) and by substituting the words "general municipal tax levy".

172. Effect of exemption from local improvement taxes. Section 616.

173. Complaint on assessment. Section 617.

174. Effect of defect in form. Section 618.

175. Appeal on assessment. Section 619.

177. (1) *The Assessment Act, 1960* is amended

- (a) as to section 2, clause (h) by striking out the words following paragraph (B) of subclause (iii) and by substituting the following:
but does not include farm buildings if they are situated
- (iv) on land within a town, new town, village or summer village, or
- (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 section 8, subsection (3) by striking out the words "Notwithstanding anything in this Act, where" and by substituting the word "Where",
- (c) by striking out section 59a,
- (d) as to section 62 by adding the following subsection after subsection (2) :

(2a) Notwithstanding subsection (2), where the manufacturing, processing, production or transmission described therein is not the chief or preponderating business of the owner or occupier of the premises on which the machinery, equipment, appliances or other things described in subsection (2) is situated, then the person carrying on business on such premises shall be assessed for business tax with respect to the kind of business that is the chief or preponderating business carried on by him in or upon such premises.

(2) *The City Act* is amended

- (a) as to section 458, subsection (9) by striking out the words "Notwithstanding anything in this Act, where" and by substituting the word "Where",
- (b) as to section 479a by renumbering the section as subsection (1) and by adding the following subsection:

(2) Notwithstanding subsection (1), where the manufacturing, processing, production or transmission described therein is not the chief or preponderating business of the owner or occupier of the premises on which the machinery, equipment, appliances or other things described in subsection (2) is situated, then the person carrying on business on such premises shall be assessed for business tax with respect to the kind of business that is the chief or preponderating business carried on by him in or upon such premises.

- (3) This section comes into force on the day upon which this Act is assented to an upon so coming into force

- (a) clause (c) of subsection (1) shall be deemed to have been in force at all times on and after December 31, 1966, and
- (b) subsection (1), except clause (c) thereof, and subsection (2) shall be deemed to have been in force at all times on and after October 30, 1966.

178. This Act repeals and replaces

- (a) *The Assessment Act, 1960*,
- (b) Parts VIII and IX of *The City Act*, except sections 620, 621 and 622 thereof,
- (c) Part VII of *The Municipal District Act*, except sections 337, 345a and 346 thereof,
- (d) Parts IX and X of *The Town and Village Act*, except sections 363, 364, 365, 366a, 367, 412 and 413 thereof, and
- (e) clauses (a), (h), (i) and (j) of section 2, subsections (2) to (13) of section 8 and sections 11 to 34 of *The Improvement Districts Act, 1965*.

179. (1) This Act, except subsection (12) of section 86 and section 177, comes into force on July 1st, 1967.

(2) Subsection (12) of section 86 comes into force on the day upon which this Act is assented to and upon so coming into force shall be deemed to have been in force at all times on and after January 1st, 1967.

