

1967 Bill 61

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Fifth Session, 15th Legislature, 15 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

**BILL 61**

**An Act to amend The Homeowners Tax Discount Act**

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THE MINISTER OF MUNICIPAL AFFAIRS

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First Reading .....

Second Reading .....

Third Reading .....

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# BILL 61

1967

An Act to amend The Homeowners Tax Discount Act

(Assented to \_\_\_\_\_, 1967)

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

**1.** *The Homeowners Tax Discount Act* is hereby amended.

**2.** Section 2 is amended

- (a) as to clause (b) by striking out the words "an owner thereof and" and by substituting the words "an owner thereof for a total period of not less than 120 days during the year, and",
- (b) as to clause (e) by adding the word "or" at the end of subclause (iii) and by adding the following subclause after subclause (iii):
- (iv) a person who owns an assessable and taxable building situated on land owned by someone other than the person owning the building.

**3.** Section 4 is amended

- (a) by striking out subsection (1) and by substituting the following:

**4.** (1) Subject to compliance with this Act, the owner of

- (a) an eligible residence upon which municipal taxes have been levied in any year, or

- (b) an eligible residence which

- (i) is a farm building exempt from assessment, but

- (ii) is situated on land upon which municipal taxes have been levied in any year,

is entitled in respect of that year to the amount hereinafter specified as the Provincial tax discount.

- (b) by striking out subsection (3) and by substituting the following

**(3)** Where

- (a) any real property of a deceased or mentally incompetent person is being administered by his estate, and

## **Explanatory Notes**

- 1.** This Bill amends chapter 37 of the Statutes of Alberta, 1966.
- 2.** (a) Section 2 (b) reads in part:
  - (b) "eligible residence" means a building, or part thereof, occupied in whole or in part as the normal place of residence of an owner thereof and
- (b) Clause (e) (iii) reads:
  - (iii) a person who is an occupier under a lease, licence or permit of Crown land that has a building thereon.
- 3.** The wording of section 4 (1) is revised to make it appropriate to the additional classes of persons entitled to the discount.

- (b) a building, or part thereof, forming part of that real property is occupied by a spouse or dependant of the deceased or mentally incompetent person in such a manner as would constitute it an eligible residence if it were owned by the spouse or dependant,

then, for the purposes of this Act, the estate of the deceased or mentally incompetent person shall be deemed to be the owner of an eligible residence.

(4) Where

- (a) a private company, all the shareholders of which are members of the same immediate family, is the owner of real property, and
- (b) a building, or part thereof, forming part of that real property is occupied by one or more of the shareholders in such a manner as would constitute it an eligible residence if it were owned by that or those shareholders,

then, for the purposes of this Act, the private company shall be deemed to be the owner of an eligible residence.

**4.** Sections 5 and 6 are struck out and the following sections are substituted:

**5.** (1) Where the amount of the municipal taxes levied in any year

- (a) upon the assessed value of an eligible residence, where the owner is not the owner of the land upon which the residence is situated, or
- (b) upon the assessed value of an eligible residence and the parcel of land on which the residence is situated, where the owner of the residence is also the owner of the land, or
- (c) upon the assessed value of
  - (i) the land on which an eligible residence is situated, when the eligible residence is a farm building exempt from assessment, and
  - (ii) the other land, if any, situated in the same municipality as and owned by the owner of that eligible residence,

is \$51 or more, the amount of the Provincial tax discount for that year is \$50.

(2) Where the amount of the municipal taxes levied in any year

- (a) upon the assessed value of an eligible residence, where the owner is not the owner of the land upon which the residence is situated, or
- (b) upon the assessed value of the eligible residence and the parcel of land on which the residence is sit-

**4. Sections 5 and 6 presently read:**

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

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

**6. The amount by which the liability for municipal taxes of the owner of an eligible residence is reduced in any year is payable by the Province as provided in this Act and as directed by the regulations.**

**5. Section 7 (2) (3) presently reads:**

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

- (a) upon payment of all municipal taxes due for that year, to the extent required by the regulations, and
- (b) upon filing the declaration required under section 8 with the clerk.

(3) Where the municipal taxes due for any year have been paid in full without the benefit of a Provincial tax discount, the person who was the owner at the time the taxes were paid in full or his assignee is, at any time thereafter, entitled to the Provincial tax discount for that year upon filing the declaration required under section 8 with the clerk.

uated, where the owner of the residence is also the owner of the land, or

- (c) upon the assessed value of
  - (i) the land on which an eligible residence is situated, when the eligible residence is a farm building exempt from assessment, and
  - (ii) the other land, if any, situated in the same municipality as and owned by the owner of that eligible residence,

is less than \$51, the amount of the Provincial tax discount for that year is the amount derived by subtracting \$1 from the amount of the municipal taxes for that year.

**6.** The Provincial tax discount to which the owner of an eligible residence is entitled is payable by the Province as provided in this Act and as directed by the regulations.

**5.** Section 7 is amended

- (a) as to subsection (2) by adding after the words "at any time" the words "within two years after December 31st of that year",
- (b) as to subsection (3) by striking out the word "thereafter" and by substituting the words "within two years after December 31st of that year".

**6.** Section 8, subsection (1) is amended by striking out the words "receipt of a tax notice from" and by substituting the words "the municipal taxes have been levied by".

**7.** The following section is added after section 10:

**10a.** (1) The decision of the clerk pursuant to section 10 may be appealed to the Minister of Municipal Affairs.

(2) The Minister of Municipal Affairs shall advise the clerk of the municipality of the decision handed down pursuant to subsection (1).

**8.** Section 11 is amended

- (a) as to subsection (1) by striking out the words "not more than" and by substituting the words "not less than",
- (b) by striking out subsection (2).

**9.** Section 12 is amended by adding the following subsection:

(3) Upon receipt of any amount paid pursuant to subsection (2) the municipality shall forthwith distribute these moneys by way of a refund to the applicant where the taxes have been paid in full or by applying the moneys to the appropriate tax account where the taxes have not been paid in full, as the case may be.

**10.** The following section is added after section 12:

**12a.** (1) No person knowingly shall receive a Provincial tax discount that he is not entitled to receive under this Act.

**6. Section 8 (1) presently reads:**

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

**7. Appeal given from the decision of a municipal clerk as to a person's entitlement to a discount.**

**8. Section 11 (1) (a) reads:**

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

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

**9. Manner in which municipalities are to apply the money received from the Province in respect of the discounts.**

**10. Offence and penalty section added.**

(2) No person knowingly shall aid or abet another person to claim or receive a Provincial tax discount that such person is not entitled to receive under this Act.

(3) A person who contravenes subsection (1) or (2) is guilty of an offence and liable on summary conviction to a fine of not more than \$100.

(4) A prosecution under subsection (3) may be commenced within three years of the commission of the offence but not thereafter.

(5) Where a person has received a Provincial tax discount that he is not entitled to receive the amount of the Provincial tax discount is a debt due to the Crown in right of Alberta and is recoverable from the person or his estate.

(6) A person who is convicted of an offence in consequence of applying for and receiving a Provincial tax discount to which he is not entitled is disqualified from receiving any further Provincial tax discount pursuant to this Act.

**11.** This Act comes into force on the day upon which it is assented to and upon so coming into force this Act, except

(a) clause (a) of section 2, and

(b) section 10,

shall be deemed to have been in force at all times on and after April 18, 1966.