

1968 Bill 58

First Session, 16th Legislature, 17 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 58

An Act to amend The Municipal Taxation Act

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Third Reading

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BILL 58

1968

An Act to amend The Municipal Taxation Act

(Assented to _____, 1968)

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

1. *The Municipal Taxation Act* is hereby amended.

2. Section 2 is amended by striking out clause 10 and substituting the following:

10. "farm buildings" means the residence and other improvements used in connection with the raising or production of crops, livestock or poultry 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 raising or production of crops, livestock or poultry or in connection with fur production or beekeeping, and
 - (iii) operated as a unit
 - (A) by a person who derives from that activity thereon 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 expropriation, or
 - (B) by a person who derives from that activity thereon his principal livelihood 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 not exceeding one acre in extent;

Explanatory Notes

1. This Bill amends chapter 54 of the Statutes of Alberta, 1967.

2. This amendment will bring within the definition of farm buildings any improvements on land so long as such improvements are used in connection with the raising as well as the production of crops, livestock or poultry or in connection with fur production and beekeeping. A further effect of the amendment eliminates from paragraph (B) of subclause (iii) the cultivation requirement on a parcel of less than 20 acres.

3. Section 8 is amended by striking out subsection (4) and by substituting the following:

(4) Where an action taken pursuant to *The Town and Rural Planning Act* or *The Planning Act* has the effect of prescribing for a parcel of land used at the date of assessment for agricultural or residential purposes, some use other than its actual use, the assessor shall assess the parcel of land

- (a) at the prescribed agricultural rates if sufficient income to provide a livelihood is derived from the raising or production thereon of crops, livestock or poultry or from fur production or beekeeping thereon, or
- (b) according to its residential use if occupied by the owner or purchaser or his spouse or children as a place of residence and where clause (a) does not apply.

4. Section 9 is amended

- (a) as to subsection (2), clause (a) by striking out the word "three" and by substituting the word "five",
- (b) by striking out subsection (3) and by substituting the following:
 - (3) A by-law passed pursuant to this section may be renewed at the discretion of the council.

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

10. (1) An improvement or any class thereof on assessable land shall be assessed to the owner of the land apart from the land on which the improvement is situated at the prescribed percentage of its fair actual value.

(2) An improvement or any class thereof on non-assessable land shall be assessed at the prescribed percentage of its fair actual value to the person who has

- (a) the right or title to the improvement, or
- (b) 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 purposes of this section the Lieutenant Governor in Council

- (a) may prescribe a percentage rate applicable to the fair actual value of all improvements, or
- (b) may classify improvements and prescribe different percentage rates applicable to the fair actual value of the improvements in the different classes.

3. Section 8 (4) presently reads:

(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.

4. Section 9 (2) and (3) presently read:

(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.

5. Section 10 presently reads:

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.

(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.

10a. In determining the value of an improvement for assessment purposes, the cost thereof is only one of the matters which shall be considered, and if it is found that an improvement, either

- (a) because of its condition as to repair or of its inappropriateness to its location, or
- (b) because of any other circumstances affecting its value,

increases the value of the property which it forms part of 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.

6. Section 11, subsection (1) is amended by striking out the words "Notwithstanding section 10, an" and by substituting the word "An".

7. Section 15, subsection (4) is amended by striking out the words "annual depreciation" and by substituting the words "accrued depreciation to the date of assessment".

8. Section 16, subsection (2) is amended by adding after the words "owner of the parcel" the words "or the occupant in the case of Crown lands".

9. Section 19 is amended by adding the following clause after clause (e) :

- (e1) mail an assessment slip to the purchaser, and

10. Section 20 is amended as to subsection (1)

- (a) by striking out clause 5 and by substituting the following:

5. 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, and

- (ii) when situated in any other municipality, the land does not exceed four acres, or such greater area as may be exempted by by-law;

5a. a building chiefly used for divine service, public worship or religious education, but exclusive of any part thereof that is chiefly used for other purposes;

- (b) by striking out clause 9 and by substituting the following:

9. land owned and used in connection with and for the purposes of a hospital receiving aid

6. Section 11 (1) presently reads:

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.

7. Section 15 (4) presently reads:

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

8. Section 16 (2) presently reads:

(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.

9. Section 19 reads:

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.

10. Section 20, clauses 5, 9, 22 and 29 presently read:

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

.....
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;
.....

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;
.....

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;
.....

29. property specifically exempted by law,
.....

from the Province under any Act and on which is situated a building used as a hospital or in connection therewith, if

(i) when situated in a city, town, new town, village or summer village, the land does not exceed four acres, and

(ii) when situated in any other municipality, the land does not exceed 25 acres, or such greater area as may be exempted by by-law;

9a. a building mentioned in clause 9 while owned and used as a hospital or in connection therewith, but not occupied as a dwelling or otherwise occupied;

(c) as to clause 22 by adding after the word "non-profit" the words "organization and used chiefly as a",

(d) as to clause 29 by striking out the word "specifically" and by substituting the word "specially".

11. Section 27, subsection (1), clause (a) is amended by striking out the words "annual depreciation" and by substituting the words "accrued depreciation to the date of the reassessment".

12. Section 30, subsection (2) is amended

(a) as to clause (d) by adding at the end thereof the words "to the owner",

(b) as to clause (e) by adding at the end thereof the words "to the purchaser".

13. Section 36 is amended

(a) by striking out subsections (6), (7) and (8),

(b) as to subsection (12) by striking out the words "by by-law provide" and by substituting the word "decide".

14. Section 38, subsection (3) is amended by striking out the words "left at his usual place of abode or".

15. Section 39, subsection (2) is amended by striking out the word "registered".

16. Section 44 is amended

(a) by striking out the word "appeal" and by substituting the word "complaint",

(b) as to clause (a) by adding before the words "other lands" the word "all".

11. Section 27 (1) (a) presently reads:

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,
.....

12. Section 30 (2) (d) and (e) presently read:

(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:

-
- (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;
.....

13. Section 36 (2), (6), (7), (8) and (12) read:

(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.

(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.

(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.

14. Section 38 (3) presently reads:

(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.

15. Section 39 (2) presently reads:

(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.

16. Section 44 (a) presently reads:

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
.....

17. Section 45, subsection (2) is amended by striking out the words "completion of the assessment roll" and by substituting the words "publication of the notice required under section 34".

18. Section 54 is struck out and the following section is substituted:

54. (1) The roll shall be confirmed, altered or amended according to the decision of the Appeal Board.

(2) When the Appeal Board renders a decision, the municipal secretary, or the assessor in the case of a city, shall forthwith alter or amend the roll according to the terms of the decision and shall write his own name or initials opposite the alteration or amendment.

19. Section 76 is amended

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

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, or

(b) provide for the assessment of a 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, on the basis of the floor space of the entire premises occupied for the purpose of the business,

and may specify the time during which the business assessment shall be made by the assessor.

(b) as to subsection (3) by adding after the words "any business" the words "assessed on a rental basis".

20. Section 78 is amended by striking out subsection (1) and by substituting the following:

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

(a) where the by-law provides for business assessments to be made as provided in clause (a) of subsection (1) of section 76, the assessor shall fix the

17. Section 45 (2) presently reads:

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

18. Section 54 presently reads:

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.

19. Section 76 (1) and (3) presently read:

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.

(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.

20. Section 78 (1) presently reads:

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.

gross annual rental value of each of the premises where a business that is liable to assessment is carried on, or

- (b) where the by-law provides for business assessments to be made as provided in clause (b) of subsection (1) of section 76, the assessor shall determine the assessments in accordance with the rates set forth in the by-law,

and shall in the prescribed form make a return or returns of the assessment made by him.

21. Section 81 is struck out and the following is substituted:

81. Where upon the hearing of an appeal from an assessment it appears to the Appeal Board that an assessment made pursuant to this Part discriminates against or is unfair to any business or class thereof, the Appeal Board

- (a) shall alter or vary the assessment that it considers unfair or discriminatory, and
- (b) shall amend the by-law,

and the assessment so altered or varied shall be substituted for the original assessment.

22. Section 82 is amended by striking out the words “and to the levy of any business tax”.

23. The following new section is added after section 82:

82a. Where the Board, on the hearing of an appeal, amends an assessment rate contained in a by-law, the assessor shall forthwith reassess all other businesses affected thereby.

24. Section 86 is amended

- (a) as to subsection (1) by adding the following clause after clause (d):

- (d1) moneys appropriated for recreation services and capital works expenditures in connection therewith pursuant to section 8 of *The Recreation Development Act*,

- (b) as to subsection (2) by striking out the words “clauses (d) and (e)” and by substituting the words “clauses (d), (d1) and (e)”,

- (c) by adding the following subsection after subsection (11):

- (11a) Notwithstanding any other Act, a by-law passed pursuant to subsection (1) may be amended or varied but the amending or varying by-law is not effective unless it has been passed before the date of the mailing of the tax notices.

21. Section 81 presently reads:

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.

22. Section 82 presently reads:

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.

23. Self-explanatory.

24. Section 86 reads in part:

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,
.....

(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).

25. Section 102, subsection (1) is amended by striking out the words "a notice" and by substituting the words "one notice during the year with respect to each parcel".

26. Section 111 is struck out and the following is substituted:

111. (1) All taxes due

- (a) in respect of land and improvements thereon that are assessed to the same person, or
- (b) in respect of improvements assessed to some person other than the owner of the land on which they are situated,

are a first charge upon any money payable under a fire insurance policy in respect of loss or damage to those improvements.

(2) All taxes due in respect of any business assessment are a first charge on any money payable under a fire insurance policy in respect of loss or damage to any personal property that

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

(3) This section does not create a charge upon

- (a) any money payable under a fire insurance policy unless
 - (i) the money payable for damage to improvements or personal property is \$500 or more, or
 - (ii) notwithstanding subclause (i), the money payable is for a total loss of the property insured, or
- (b) any money payable under a fire insurance policy which was effected and maintained for his own protection by a mortgagee of the property insured.

(4) As promptly as possible after an insurer receives notice of any loss or damage to property which may result in a charge arising under this section, the insurer shall, by registered mail, give notice of the loss or damage to the municipal secretary of the municipality in which the property is situated.

(5) Within 15 days after the mailing of a notice in accordance with subsection (4), the municipal secretary shall, by registered mail, notify the insurer of the full amount of the taxes due in respect of the land and improvements and the business carried on upon the premises.

25. Section 102 (1) reads in part:

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

26. Section 111 presently reads:

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 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.

(6) Where

- (a) a charge arises under subsection (1) or (2), and
- (b) a notice is mailed in accordance with subsection (5),

the insurer shall pay to the municipality

- (c) the amount of the taxes stated in the notice to be due to the municipality, or
- (d) the amount the insurer is liable to pay under the policy,

whichever is the lesser.

(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.

27. Section 137, subsection (1) is amended by striking out clause 11.

28. Section 141, subsection (1) is amended by striking out the words "When a sewer" and by substituting the words "When a sewer has been or".

29. Section 145 is amended by striking out subsection (3) and by substituting the following:

(3) Unless a majority of the persons registered or assessed as owners

- (a) of land abutting on that part of the street or place whereon or wherein the improvement is to be made, or

(b) 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 petition the council against the proposed improvement 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.

30. The following section is added after section 145:

145a. Where a corporation or a church or other religious organization is entitled to sign a petition under section 144 or 145, the petition may be signed on its behalf by a person who

- (a) is a resident representative,
- (b) is of the full age of 21 years, and
- (c) has, and produces upon request, a certificate
 - (i) from the head office of the corporation or from its principal office in Alberta certifying that the corporation has authorized him to represent it, or

27. Section 137 (1) 11 reads:

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

-
11. surfacing or resurfacing any pavement or sidewalk already constructed;
.....

28. Section 141 (1) and (2) read:

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.

29. Section 145 (3) presently reads:

(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.

30. Sections 144 and 145 provide for petitions for and against the undertaking of local improvements which may be signed by the owners of land that may be assessed in respect of the local improvement.

- (ii) from the local governing body of the church or other religious organization certifying that the local governing body has authorized him to represent the church or other religious organization,
as the case may be.

31. Section 168 is struck out and the following section is substituted:

168. (1) if there is

- (a) a change of the plan of subdivision affecting a parcel of land, or
- (b) a division of any parcel of land,
upon or in respect of which a special frontage assessment is established on a smaller or larger proportionate assessment basis pursuant to subsection (2) of section 139, the council shall, with respect to future years, revise the special frontage assessment
- (c) according to the actual number of lineal feet of the several lands measured along the abutting portion of the local improvement, or
- (d) according to a revised number of feet abutting thereon,

so that each new parcel of land abutting on the local improvement will bear a fair, just and equitable proportion of the cost of the improvement.

(2) The sum or sums resulting from the revision shall be levied and collected as if they had been assessed against the parcels in the original by-law.

32. (1) *The Alberta Hospitals Act* is amended as to section 14, subsection (1) by striking out the words "subsection (4a) of section 331 of *The Municipal District Act*" and by substituting the words "subsection (2) of section 86 of *The Municipal Taxation Act*".

(2) *The County Act* is amended as to section 26, subsection (2), clause (a) by striking out the words "section 331 of *The Municipal District Act*," and by substituting the words "section 86 of *The Municipal Taxation Act*,".

(3) *The Municipal Tax Exemption Act* is amended as to section 3 by striking out the words "section 14 of *The Assessment Act, 1960*, and section 544 of *The City Act*," and by substituting the words "section 20 of *The Municipal Taxation Act*,".

33. This Act comes into force on the day upon which it is assented to and upon so coming into force clause (b) of section 19 shall be deemed to have been in force at all times on and after January 1st, 1968.

31. Section 168 presently reads:

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.

32. Cross-references in other Acts corrected.