

1969 Bill 51

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Second Session, 16th Legislature, 18 Elizabeth II

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~~THE LEGISLATIVE~~ ASSEMBLY OF ALBERTA

## **BILL 51**

**An Act to amend The Municipal Taxation 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 51

1969

An Act to amend The Municipal Taxation Act

(Assented to \_\_\_\_\_, 1969)

**H**ER 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 by substituting the following clauses:
  - 9a. "fair actual value" means the fair actual value as determined in accordance with this Act or the regulations under section 5a;
  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) used in connection with the raising or production of crops, livestock or poultry or in connection with fur production or beekeeping, and
    - (ii) consisting of one or more adjacent parcels 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 income where the unit contains less than 20 acres,
    - (iii) but does not include improvements so used if they are situated on land within a city, town, new town, village or summer village or land in any other municipality on a parcel of land of less than one acre in extent;

## **Explanatory Notes**

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

**2.** Section 2 (1)/10 presently reads.

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;

**3.** Section 3 is amended by adding the following after subsection (2) :

(2a) Notwithstanding subsection (2), in the case of Crown lands held under a lease, licence or permit for grazing purposes, the interest of the occupant is liable to assessment and taxation only to the extent of the permitted use of the property.

**4.** The following section is added after section 5 :

**5a.** The Minister may make regulations prescribing

- (a) standards and methods of assessment,
- (b) levels of value to be used in determining what constitutes fair actual value for the purposes of assessment, and
- (c) rules and forms,

for the use and guidance of assessors in making assessments in municipalities.

**5.** Section 6 is struck out and the following is substituted :

**6.** (1) In determining value for assessment purposes, an assessor shall apply the standards and methods of assessment and levels of value prescribed pursuant to section 5a and shall assess in accordance with any rules made in relation thereto.

(2) Where standards and methods of assessment have not been prescribed in respect of an improvement, the assessor shall determine its fair actual value in a manner that is fair and equitable with the level of value prescribed for use in determining the fair actual value of other improvements.

(3) Where standards and methods of assessment have not been prescribed in respect of any kind of land, the assessor shall assess the land at fair actual value in a manner that is fair and equitable with the assessment of buildings other than those of a residential nature.

**6.** Section 9, subsection (2) is amended by adding the word "or" at the end of clause (b) and by adding the following after clause (b) :

- (c) until a change in ownership of such lot occurs,

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

(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.

**4. Authority to make regulations transferred from The Municipalities Assessment and Equalization Act.**

**5. Section 6 presently reads:**

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.

**6. Section 9 (2) presently reads:**

(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 five 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.

**7.** Section 13 is struck out and the following is substituted:

**13.** (1) A council, by by-law, may provide that the assessment of single family dwellings shall be made at such percentage of the fair actual value thereof as may be ordered by the Lieutenant Governor in Council for the purposes of this section.

(2) A by-law under subsection (1) does not apply to a single family dwelling that comes within the provisions of section 30a.

**8.** Section 20, subsection (1) is amended

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

9a. a building mentioned in clause 9 while owned and used as a hospital or in connection therewith, including a nurses' residence, but not including a dwelling;

(b) as to clause 20 by adding at the end thereof the words "while used exclusively for the purposes set forth in that Act",

(c) by adding the following clause after clause 20:

20a. land on which is situated a contract nursing home administered under *The Nursing Homes Act*, together with the improvements thereon while used for the purposes set forth in that Act;

(d) by striking out clause 22 and by substituting the following:

22. land not exceeding 20 acres in extent, or such greater acreage as may be authorized by a by-law of the council, together with improvements thereon owned or held under lease from a municipality or the Crown by a non-profit organization and used chiefly as a summer camp;

(e) by adding the following clause after clause 30:

31. lands held under a forest management agreement or a forest management lease from the Government of Alberta, and the Crown timber thereon.

**9.** The following is added after section 20:

**20a.** Notwithstanding section 20, subsection (1), a municipality may, by by-law,

(a) assess land and improvements referred to in section 20, subsection (1), clauses 7, 10, 12, 15, 20, 20a, 22, 23, 26 and 30, and

**7. Section 13 presently reads:**

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.

**8. Section 20 (1), clauses 9a, 20 and 22 presently read:**

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

- 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;
- 20. land and improvements owned by a foundation established under The Homes for the Aged Act;
- 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 organization and used chiefly as a summer camp for children;

**9. Authority given to assess and tax property heretofore exempt.**

- (b) levy a tax for all purposes referred to in section 86 except those set out in subsection (1), clauses (d), (e), (f) and (g).

**10.** Section 30 is amended

- (a) as to subsection (5) by adding after the words "separate school district," the words "the municipal secretary or",
- (b) as to subsection (6) by adding after the words "in this section," the words "the municipal secretary or".

**11.** The following is added after section 30:

**30a.** (1) Where in any year and not later than November 15, the owner of a single family dwelling certifies to the municipal secretary, in the prescribed form, that

- (a) the dwelling has been used and will continue to be used exclusively for holiday or recreational purposes by the owner in that year,
- (b) the dwelling has not been occupied and will not be occupied by the owner or his family for more than 120 days in that year, and
- (c) the owner has not received and will not be in receipt of revenue by way of rental for the use of the dwelling during that year,

the municipal secretary shall enter upon the assessment roll for the next succeeding year, the total assessed value of the land plus one-third of the assessed value of the dwelling as returned by the assessor pursuant to section 29.

(2) Notwithstanding subsection (1) and for purposes of taxation in the year 1969, the owner of a single family dwelling may certify to the municipal secretary in the form prescribed and not later than July 15, 1969 that

- (a) the dwelling was used exclusively for holiday or recreational purposes during the 12-month period immediately preceding the date of certification,
- (b) the dwelling was not occupied by the owner or his family for more than 120 days during the 12-month period immediately preceding the date of certification, and
- (c) the owner did not receive revenue by way of rental for the use of the dwelling during the 12-month period immediately preceding the date of certification,

and the municipal secretary upon receipt of such a certification shall amend the assessment roll as prepared for taxation purposes in 1969 by reducing to one-third the



**10.** A reference is added to make the wording consistent with that of the preceding subsections of section 30.

**11.** Assessment of summer cottages.

assessed value of the dwelling as returned by the assessor pursuant to section 29 and as entered upon the roll pursuant to section 30.

**12.** Section 38 is amended by striking out subsections (3) and (4) and by substituting the following:

(3) A notice of complaint may be handed to the municipal secretary in person or sent to him by mail, and shall be so delivered or received by him

(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.

**13.** Section 47, subsection (1) is amended by adding after the words "notify the complainant," the words "and (except in a city) the assessor,".

**14.** Section 48 is amended

(a) as to subsection (2) by striking out the words "54, 56 or 65 of this Act or section" and by substituting the words "54 or 56 of this Act, section 18 of *The Assessment Appeal Board Act* or section 9 or",

(b) as to subsection (3) by adding after the words "on appeal" the words "or on reassessment under section 18 of *The Assessment Appeal Board Act* or section 9 or 12 of *The Municipalities Assessment and Equalization Act*".

**15.** Section 65 is struck out.

**16.** Section 74 is amended by striking out subsection (4) and by substituting the following:

(4) Except in a city, town, new town or village, no business assessment shall be made nor business tax levied in respect of the business of the raising or production of crops, livestock or poultry or in connection with fur production or beekeeping.

**17.** Section 80 is amended by adding the following after subsection (2):

(2a) A refund of any overpayment of business tax shall be made only when an application therefor is received by the municipal secretary on or before December 31 of the year following the year of the business tax levy.

**12. Section 38 (3) and (4) presently read:**

(3) A notice of complaint may be handed to the municipal secretary 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.

**13. Section 47 (1) presently read:**

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.

**14. Section 48 (2) and (3)(a) read:**

(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

**15. Section removed to remove conflict with similar provision in The Municipalities Assessment and Equalization Act.**

**16. Section 74 (4) presently reads:**

(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.

**17. Self-explanatory.**

**18.** Section 85 is amended by adding the following after subsection (3) :

(4) Notwithstanding anything in this section, a council may prepare and adopt an estimate of the probable expenditures of the municipality for a part of the year pending the completion of a detailed and all inclusive estimate of the probable expenditures for the year.

**19.** Section 86 is amended by striking out subsection (2) and by substituting the following:

(2) Notwithstanding the provisions of this or any other Act, property assessed under *The Electric Power and Pipe Line Assessment Act* in a municipal district, county, improvement district or special area is, except for those taxes levied to meet a requisition pursuant to subsection (1), clauses (d), (e), (f) and (g), liable only to those other taxes which are levied at a uniform rate throughout the municipality.

**20.** Section 90, subsection (1), clause (d) is amended by adding after the word "street" wherever it occurs the words "or highway".

**21.** Section 137, subsection (1), clause 5 is amended by adding after the words "of any" the word "highway,".

**22.** (1) This Act, except sections 16 and 19, comes into force on the day upon which it is assented to.

(2) Sections 16 and 19 come into force on January 1, 1970.

**18. Interim estimates.**

**19. Section 86 (2) presently reads:**

(2) Notwithstanding subsection (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), (d1) and (e) of subsection (1).

**20. Section 90 (1) (d) presently reads:**

(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.

**21. Section 137 (1)/5 presently reads:**

5. sweeping, watering, oiling or other dust treatment of any street, lane, alley, square or other public place;