

1969 Bill 100

Second Session, 16th Legislature, 18 Elizabeth II

~~THE LEGISLATIVE ASSEMBLY OF ALBERTA~~

BILL 100

An Act to amend The Homeowners Tax Discount Act

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Third Reading

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An Act to amend The Homeowners Tax Discount Act

(Assented to _____, 1969)

HER 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 4 is amended by striking out subsection (3) and by substituting the following:

(3) Where

- (a) an eligible residence of a deceased or mentally incompetent person is being administered by his estate, or
- (b) a building, or part thereof, forming part of the real property of a deceased or mentally incompetent person being administered by his estate 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.

3. (1) Section 5 is amended by adding the following subsection:

(3) An owner of an eligible residence who

- (a) is entitled to the Provincial tax discount for any year in the amount specified in subsection (1),
- (b) was in receipt of the Guaranteed Income Supplement to the *Old Age Security Pension* for any month in that year

is (in addition to the amount specified in subsection (1)) entitled to a further sum, not exceeding \$50, but the total

Explanatory Notes

- 1.** This Bill amends chapter 37 of the Statutes of Alberta, 1966.
- 2.** Section 4 (3) presently reads:
 - (3) Where
 - (a) any real property of a deceased or mentally incompetent person is being administered by his estate, and
 - (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.
- 3.** Additional discount for persons in receipt of the guaranteed supplement to Old Age Security.

amount payable under subsection (1) and this subsection as the Provincial tax discount for that year

(c) shall not be in excess of \$100, where the municipal taxes levied amount to \$101 or more, and

(d) shall not be in excess of the amount of the municipal taxes less \$1, where the municipal taxes levied are less than \$101.

(4) Where, after he has applied for the Provincial tax discount for a year, an owner becomes entitled to an additional amount for that year pursuant to subsection (3), he may make a supplementary application therefor in the form and manner prescribed by the regulations.

(2) This section is applicable to the Provincial tax discount on municipal taxes levied in 1969 and subsequent years.

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

