

1970 Bill 2

---

---

Third Session, 16th Legislature, 19 Elizabeth II

---

---

THE LEGISLATIVE ASSEMBLY OF ALBERTA

## **BILL 2**

**An Act to amend The Municipal Taxation Act**

---

---

THE MINISTER OF MUNICIPAL AFFAIRS

---

---

First Reading . . . . .

Second Reading . . . . .

Third Reading . . . . .

---

---

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

# BILL 2

1970

An Act to amend The Municipal Taxation Act

(Assented to \_\_\_\_\_, 1970)

**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, clause 18 is amended by striking out sub-clause (v).
3. Section 3 is amended
  - (a) as to subsection (2) by adding at the end thereof the words “, except that when lands of an arable nature in a Crown grazing lease are restricted in use to grazing, those lands shall be assessed as if they were grazing lands”,
  - (b) by striking out subsection (2a).
4. Section 8, subsection (4), clause (b) is amended by striking out the word “children” and by substituting the word “dependants”.
5. Section 11, subsection (3) is amended by striking out the words “completed and in operation” and by substituting the words “completed or in operation”.
6. Section 13 is amended by adding the following subsection:
  - (3) For the purpose of this section “single family dwelling” includes any other buildings located on the parcel and which are ancillary to the use of the dwelling.

## Explanatory Notes

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

**2.** Section 2, clause 18, subclause (v) reads:

18. "parcel" means

.....

(v) all the land included in any one grazing or timber lease or permit from the Government of Canada or of Alberta;

**3.** Section 3 (2) and (2a) presently read:

(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.

(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.** Section 8 (4) (b) presently reads:

(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

.....

(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.

**5.** Section 11 (3) presently reads:

(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.

**6.** Section 13 (1) reads:

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.

**7. Section 15 is amended**

- (a) by striking out subsection (4) and by substituting the following:

(4) Notwithstanding section 26, a special franchise shall be reassessed not later than October 31st in each year and accrued depreciation to the date of assessment shall be allowed on the machinery, equipment and apparatus mentioned in subsection (3).

- (b) as to subsection (5) by striking out the words "clause (c)" and by substituting the words "clauses (b), (c) and (d)".

**8. The following section is added after section 17:**

**17a.** Where improvements used exclusively for holiday or recreational purposes are erected or placed upon land that forms parts of an irrigation district and, if the land upon which the improvements are situated is leased from the irrigation district, 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.

**9. The following section is added after section 19:**

**19a.** (1) Where any land is held under a grazing permit from the Crown then, notwithstanding anything in this or any other Act, the municipality may, in the year for which the permit is issued,

- (a) assess the interest of the permittee in the land as if he were the owner thereof,
- (b) enter the assessment upon the assessment roll,
- (c) mail an assessment slip to the permittee, and
- (d) levy the full tax for the year on the assessment, unless the permittee is himself exempt from taxation.

(2) This section does not apply in 1970 to a permit holder who renews his permit in respect of the same property on April 1, 1970, if his name has already been entered upon the assessment and tax roll for the year 1970.

**10. Sections 20 and 20a are struck out and the following are substituted:**

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

**7. Section 15 (4) and (5) presently read:**

(4) When a special franchise is assessed, accrued depreciation to the date of assessment 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).

**8. Self-explanatory.**

**9. Assessment of grazing permits.**

**10. Sections 20 and 20a revised.**

1. all personal property except personal property that is expressly declared by this Act to be assessable;
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;
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. 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;
6. a building or any part thereof which is chiefly used for divine service, public worship or religious education, but exclusive of any part of the building which is chiefly used for other purposes;
7. 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;
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 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;
- 10. 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;
- 11. all minerals;
- 12. farm buildings;
- 13. growing crops;
- 14. land and improvements held by the board of directors of an irrigation district except
  - (i) land and improvements that are not held by the board for the purposes of its offices or its irrigation works (as defined in *The Irrigation Act, 1968*), and
  - (ii) buildings used by employees of the board as dwellings and situated in a city, town, new town or village;
- 15. every right, title or interest of the Crown in any property;
- 16. land held under a homestead or cultivation lease from the Government;
- 17. 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;
- 18. property assessable under *The Electric Power and Pipe Line Assessment Act*;
- 19. subject to section 20a, subsection (1), clause 11, all property held by a board of governors of a public college under *The Colleges Act* and all property held by any educational institution affiliated with a university under *The Universities Act*;
- 20. all income;
- 21. all property that has been exempted from assessment and taxation, in whole or in part, by a specific agreement 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;
- 22. property specially exempted by law;





23. lands held under a forest management agreement or a forest management lease from the Government and the Crown timber thereon;
24. any land or improvement
  - (i) used exclusively for the control or abatement of water, soil or air pollution, or
  - (ii) used primarily for the control or abatement of water, soil or air pollution to the extent of its use for pollution control,
 provided that the owner has complied with the standards required by the Provincial Board of Health as to control of air, water and soil pollution as determined by that Board.

(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.

**20a.** (1) The following property is exempt from assessment unless a municipality, by by-law, authorizes an assessment to be made with respect to any or all of the under-mentioned properties:

1. 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;
2. 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);
3. land occupied by Ducks Unlimited (Canada) by lease or licence from the Crown together with any improvements thereon used in connection therewith;
4. land and improvements vested in any library board established under *The Libraries Act* and that are used mainly for the purposes of the library;
5. land and improvements owned by a foundation established under *The Homes for the Aged Act* while used exclusively for the purposes set forth in that Act;
6. land on which is situated a contract nursing home administered under *The Nursing Homes Act*, to-



gether with the improvements thereon while used for the purposes set forth in that Act;

7. 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;
8. 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;
9. the property of any children's aid society incorporated under *The Child Welfare Act, 1966* 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;
10. land together with improvements thereon owned or held under lease from the Crown by a branch or local unit of the Royal Canadian Legion, the Army and Navy Veterans' Association, and any other organization of ex-servicemen from time to time approved by the Minister,
  - (i) if and so long as the property is used chiefly for the purposes of the branch or local unit, and
  - (ii) so long as the property is not licensed pursuant to *The Liquor Licensing Act*;
11. buildings held by the board of governors of a public college under *The Colleges Act* and buildings held by any educational institution affiliated with a university under *The Universities Act*, other than those improvements mentioned in section 20, subsection (1), clause 19, and used for residential purposes and the lands used in connection therewith;
12. buildings owned by the board of a university or a students' union or the Universities Commission other than those mentioned in section 47 of *The Universities Act* and used for residential purposes and the lands used in connection therewith.

(2) A property assessed in accordance with a by-law passed pursuant to this section shall be liable to the levy of a tax for all purposes referred to in section 86, except those set out in subsection (1), clauses (d), (e), (f) and (g) of that subsection.



(3) 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.

**11.** Section 30, subsection (2) is amended by adding the following clauses after clause (k) :

- (l) the name and the post office address of every lessee or permittee of land that by this Act is assessed for his interest in the land as if he were the owner thereof;
- (m) the name and the post office address of every lessee or permittee of an improvement that by this Act is assessed for his interest in the improvement as if he were the owner thereof;
- (n) the assessed value of every assessable interest in land or improvements.

**12.** Section 30a is amended

- (a) as to subsection (1), clause (a) by adding after the words “by the owner” the words “or his family”,
- (b) by striking out subsection (2) and by substituting the following:

(2) In this section,

- (a) “owner” means a person (other than a corporation) whose name appears on the assessment roll, and includes a purchaser;
- (b) “single family dwelling” includes any other building located on the parcel and which is ancillary to the use of the dwelling.

(3) A person who, knowing it to be untrue, certifies to the truth of any matter under subsection (1) 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 two years of the commission of the offence but not thereafter.

(5) A person who is convicted under subsection (3) is not thereafter entitled to apply for or receive any relief under subsection (1) with respect to the same or any other property.

**13.** Section 32 is amended

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

**11. Section 30 (2) (k) reads:**

(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:

.....

(k) the assessed value of each special franchise.

**12. Section 30a (1) reads:**

30a. (1) Notwithstanding section 30, 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 following year
- (d) the total assessed value of land and improvements as returned by the assessor pursuant to section 29 for the purpose of any levy required to meet expenditures referred to in section 86, except those set out in subsection (1), clauses (f) and (g) thereof, and
  - (e) the total assessed value of land plus one-third of the assessed value of the dwelling and other buildings ancillary thereto as returned by the assessor pursuant to section 29 for the purpose of any levy required to meet expenditures referred to in section 86, subsection (1), clauses (f) and (g).

The present subsection (2) relates only to 1969.

**13. Section 32 (1) to (3) presently read:**

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 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.

**32.** (1) Subject to the other provisions of this section, 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.

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

(3) Notwithstanding subsection (2), an assessment slip shall be sent to any purchaser of land or improvements if before the first day of January a notice is received in writing 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.

**14.** Section 76, subsection (4) is amended by adding after the words "business tax" the words "or the rates of assessment of businesses assessed in respect of floor space or storage capacity".

**15.** Section 86, subsection (1), clause (d1) is amended by adding at the end thereof the words "and section 207, subsection (3) of *The Municipal Government Act*".

**16.** Section 101 is amended

- (a) as to clause (a) by striking out the words "not exceeding \$1,"
- (b) as to clause (b) by striking out the words "of \$1," and by substituting the words "fixed by by-law,".

**17.** The following section is added after section 101:

**101a.** (1) The municipal secretary

- (a) upon a request therefor in writing, including a legal or other description of the parcel by which it can be located, and
- (b) upon receipt of the fee fixed by by-law, shall issue a statement in writing showing
- (c) the description of a parcel as set out in the assessment roll, and
- (d) the latest assessed value of the land and of the improvements thereon as set out in the assessment roll,



**14. Section 76 (4) reads in part:**

(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;

**15. Section 86 (1) (d1) presently reads:**

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

.....

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

**16. Section 101 presently reads:**

101. The municipal secretary,

- (a) upon receipt of the fee fixed by by-law, not exceeding \$1, shall issue a certificate showing whether or not all taxes in respect of any assessable parcel of land or other property have been paid and, if not, the amount of current taxes and arrears payable against the parcel or other property, and
- (b) upon receipt of a further fee of \$1, shall include in the certificate a detailed statement of the arrears indicating the portion attributable to each year.

**17. Written statement giving description and assessment of parcels.**

and upon receipt of a further fee fixed by by-law shall include in the statement the assessments year by year, as set out in the assessment roll, for the years requested.

(2) The municipal secretary

(a) upon a request therefor in writing, including a description of the parcel by which it may be located, and

(b) upon receipt of the fee fixed by by-law, shall issue a statement in writing showing the description of a parcel as set out in the assessment roll.

(3) An elector is not liable to the payment of any fee under this section for an inspection of the assessment roll as provided under section 35.

**18.** Section 112 is amended by striking out subsection (1) and by substituting the following:

**112.** (1) The taxes and costs due in respect of any land or any improvement are recoverable with interest as a debt due the municipality from any person

(a) who was the owner, purchaser, lessee, licensee or permittee thereof at the time of its assessment, or

(b) who 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 upon his estate or interest

(c) in the land in respect of which the taxes are due and the improvements thereon, or

(d) the improvement in respect of which the taxes are due and the land upon which it is situated,

as the case may be, except in so far as the land is 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.

**19.** Section 150 is amended by adding the following subsection after subsection (2):

(2a) Notwithstanding subsections (1) and (2), where a ratepayer requests an examination of the procedures followed by the assessor or the municipal secretary in determining the sufficiency of a petition for or against a local improvement, the Local Authorities Board shall, upon such conditions and in such manner as the Board may determine, comply with the request and if the procedure followed in determining the sufficiency of the petition was

**18. Section 112 (1) presently reads:**

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 assessment 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.

**19. Section 150 (1) and (2) read:**

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.

(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.

not in accordance with this Act, the Local Authorities Board shall so advise the assessor or the municipal secretary who shall then determine the sufficiency of the petition in accordance with this Act.

**20.** This Act comes into force on the day upon which it is assented to and upon so coming into force

- (a) sections 2 and 3 and section 7, clause (b) shall be deemed to have been in force at all times on and after October 31, 1969,
- (b) section 12, clause (a) shall be deemed to have been in force at all times on and after November 15, 1969, and
- (c) section 11 shall be deemed to have been in force at all times on and after December 31, 1969.

