

1971 Bill 26

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Fourth Session, 16th Legislature, 20 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

## **BILL 26**

**An Act to amend The Municipal Tax Exemption 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 26

1971

## AN ACT TO AMEND THE MUNICIPAL TAX EXEMPTION ACT

(Assented to \_\_\_\_\_, 1971)

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

1. *The Municipal Tax Exemption Act is hereby amended.*
2. *Section 13 is amended by renumbering the section as subsection (1) and by adding the following subsection after the renumbered subsection (1):*
  - (2) The provisions of The Municipal Taxation Act relating to a return of assessment made by the assessor, the entering on the roll by the municipal secretary or the assessor of particulars concerning the assessment of an assessable property, the mailing of assessment notices, complaints as to assessments and the right of appeal from assessments apply, mutatis mutandis, to an assessment made by a by-law of the municipality.
3. *This Act comes into force on the day upon which it is assented to.*

## Explanatory Notes

**1.** This Bill amends chapter 250 of the Revised Statutes of Alberta 1970.

**2.** Section 13 presently reads:

13. Notwithstanding sections 11 and 12, a municipality may, by by-law,

- (a) assess land and improvements exempted from assessment and taxation, in whole or in part, under this Act or under a private Act, and
- (b) levy a tax for all purposes referred to in section 93 of The Municipal Taxation Act except those set out in subsection (1), clauses (d), (f) and (g).