

1971 Bill 51

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Fourth Session, 16th Legislature, 20 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# **BILL 51**

**An Act to amend  
The Municipalities Assessment and Equalization 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

1971

## AN ACT TO AMEND THE MUNICIPALITIES ASSESSMENT AND EQUALIZATION 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 Municipalities Assessment and Equalization Act is hereby amended.*

**2.** *Section 2, clause (j) is amended by adding the word “, and” at the end of subclause (iv) and by adding the following subclause after subclause (iv):*

(v) the valuation of mobile units subject to licensing under The Municipal Government Act or The Improvement Districts Act.

**3.** *Section 21 is amended*

(a) *by striking out subsection (5) and by substituting the following:*

(5) In any year the Board may, in its discretion include as rateable land for the purpose of equalized assessment the whole or any part of the valuation of

(a) any land or improvement, or any class or type thereof, in respect of which grants in lieu of taxes are payable while it is exempt from assessment and taxation,

(b) any lands within a municipality that are held under a homestead lease or a grazing lease pursuant to The Public Lands Act, and

(c) any lands within a special area that are held under a cultivation lease or grazing lease from the Crown in right of Alberta.

(b) *as to subsection (6) by adding at the end thereof the words “or of section 18 of The Alberta Hospitals Act”.*

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

## Explanatory Notes

**1. This Bill will amend chapter 252 of the Revised Statutes of Alberta 1970.**

**2. Section 2, clause (j), subclause (iv) reads:**

(j) "rateable lands" means

(iv) property the valuation of which has become the assessment thereof in accordance with The Municipal and Provincial Properties Valuation Act.

**3. Section 21, subsections (5) and (6) presently read:**

(5) In any year the Board may, in its discretion, include as rateable land for the purposes of equalized assessment

(a) any land or improvement, or any class or type thereof, in respect of which grants in lieu of taxes are payable while it is exempt from assessment and taxation,

(b) any lands within a municipality that are held under a homestead lease or a grazing lease pursuant to The Public Lands Act, and

(c) any lands within a special area that are held under a cultivation lease or grazing lease from the Special Areas Board.

(6) Notwithstanding the other provisions of this section, the Board may, in its discretion vary the equalized assessment of any municipality for purposes of the School Foundation Program Fund under The School Act.