

1971 Bill 52

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Fourth Session, 16th Legislature, 20<sup>th</sup> Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

## **BILL 52**

**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 52

1971

## AN ACT TO AMEND THE MUNICIPAL TAXATION 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 Taxation Act is hereby amended.*

2. *Section 2 is amended*

(a) *by striking out clause 11 and by substituting the following:*

11. "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 farm land outside a city, town, new town, village or summer village;

11.1 "farm land" means land used in connection with the raising or production of crops, livestock or poultry or in connection with fur production or beekeeping consisting of one or more adjacent parcels operated as a unit

(i) 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

(ii) by a person who derives from that activity thereon his principal income where the unit contains less than 20 acres,

but does not include a parcel of land of less than one acre in extent;

(b) *as to clause 13 by adding the word "and" at the end of subclause (iii) and by adding the following subclause after subclause (iii):*

(iv) a mobile unit when located on land owned by the owner of the unit, other than a trailer occupied by a *bona fide* tourist or a trailer occupied by a *bona fide* farmer while used for farming purposes or a vacation trailer while not occupied for any purpose;

## Explanatory Notes

1. This Bill amends chapter 251 of the Revised Statutes of Alberta 1970.

2. Section 2, clause 11 and clause 13, subclause (iii) presently read:

11. "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;
13. "improvement" means
  - (iii) machinery, equipment, appliances, working tanks and other things including the supporting foundations and footings, but excluding buildings and excluding tanks used exclusively for storage purposes, that form an integral part of an operational unit designed for or used in
    - (A) processing or manufacturing, or
    - (B) the production of natural resources or the transmission of natural resources by pipe line,whether or not the machinery, equipment, appliances, working tanks or other things are so affixed as to become transferred without special mention by a transfer of the land;

(c) *by adding the following clause after clause 15:*

15.1 "mobile unit" means

- (i) any vacation trailer or house trailer or relocatable trailer, or
- (ii) any structure whether ordinarily equipped with wheels or not, that is constructed or manufactured to be moved from one point to another by being towed or carried and to provide living accommodation or other use by one or more persons;

3. *Section 8 is amended by striking out subsection (1).*

4. *Section 9 is amended by striking out subsection (4) and by substituting the following:*

(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 farming or residential purposes, some use other than its actual use, the assessor shall assess the parcel of land

- (a) at the prescribed agricultural rates if the parcel qualifies as farm land, or
- (b) according to its residential use if occupied exclusively by the owner or purchaser or his spouse or dependants as a place of residence and where clause (a) does not apply.

5. *Section 10 is struck out.*

6. *Section 19 is struck out and the following is substituted:*

**19.** (1) Every railway company whose railway is not exempt from taxation shall annually, on or before the first day of February, transmit to the municipal secretary of each municipality through which the company's railway runs a statement signed by an authorized official of the railway company showing the quantity of the land, other than the roadway, owned or occupied by the railway company and liable to assessment.

(2) The municipal secretary shall communicate the statement to the assessor of the municipality who shall

- (a) assess the lands described in the statement as other lands within the municipality, and
- (b) deliver at, or transmit by post to, the nearest station or office of the railway company a notice

**3. Section 8, subsection (1) presently reads:**

8. (1) Section 7 does not apply to the roadway and the superstructure of the roadway of a railway company that are assessable under section 19.

**4. Section 9, subsection (4) 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

- (a) at the prescribed agricultural rates if sufficient income to provide a livelihood is derived from the raising or production thereon of crops, livestock or poultry or from fur production or beekeeping thereon, or
- (b) according to its residential use if occupied by the owner or purchaser or his spouse or dependants as a place of residence and where clause (a) does not apply.

**5. Section 10 authorized the assessment of land held for developmental purposes at a reduced rate..**

**6. Section 19 presently reads:**

19. (1) Every railway company whose railway is not exempt from taxation shall annually, on or before the first day of February, transmit to the municipal secretary of each municipality through which the company's railway runs a statement signed by an authorized official of the railway company showing

- (a) the quantity of land occupied by the roadway of the railway company, and
- (b) the quantity of land, other than the roadway, owned or occupied by the railway company and liable to assessment.

(2) The municipal secretary shall communicate the statement to the assessor of the municipality who shall

- (a) assess the lands described in the statement as other lands within the municipality, and
- (b) deliver at, or transmit by post to, the nearest station or office of the railway company a notice addressed to the railway company stating the amounts at which the land of the railway company and the roadway and superstructure of the roadway have been assessed.

(3) Whether the statement is placed in the hands of the assessor of the municipality or not, the assessor shall assess the lands and the roadway of the railway company and the superstructure of the roadway, and give the notice required by subsection (2).

(4) The roadway and superstructure of the roadway shall not be assessed at a greater value than \$1,000 per mile.

(5) In this section,

- (a) "roadway" means the continuing strip of land owned or occupied by a railway company as a right of way for its railway leading from place to place within Alberta but does not include the land that is outside the limits of the right of way and owned or occupied by the company for station grounds, extra right of way for sidings, spur tracks, wyes or other trackage;
- (b) "superstructure"

- (i) includes grading, ballast, ties, rails, switches and other track appurtenances, bridges, tunnels, culverts, signals and grade crossing protective appliances, telephone and telegraph lines, fencing on the right of way and station platforms, but
- (ii) does not include railway stations, office buildings, water tanks, coal docks, wells, pipe lines, pump houses and equipment, warehouses, dwellings, roundhouses, turntables, shops and tool houses, stock yards, loading platforms or things of a like nature.

addressed to the railway company stating the amount at which the land of the railway company, other than the roadway and superstructure of the roadway, has been assessed.

(3) Whether the statement is placed in the hands of the assessor of the municipality or not, the assessor shall assess the lands of the railway company and give the notice required by subsection (2).

(4) In this section

- (a) "roadway" means the continuing strip of land owned or occupied by a railway company as a right of way for its railway leading from place to place within Alberta but does not include the land that is outside the limits of the right of way and owned or occupied by the company for station grounds, extra right of way for sidings, spur tracks, wyes or other trackage;
- (b) "superstructure"
  - (i) includes grading, ballast, ties, rails, switches and other track appurtenances, bridges, tunnels, culverts, signals and grade crossing protective appliances, telephone and telegraph lines, fencing on the right of way and station platforms, but
  - (ii) does not include railway stations, office buildings, water tanks, coal docks, wells, pipe lines, pump houses and equipment, warehouses, dwellings, roundhouses, turntables, shops and tool houses, stock yards, loading platforms or things of a like nature.

7. Section 25, subsection (1) is amended

- (a) as to clause 8 by adding immediately before the words "seed cleaning plant" the word "municipal",
- (b) by striking out clause 14 and by substituting the following:

14. irrigation works as defined in The Irrigation Act, held by the board of directors of an irrigation district excepting buildings used for residential purposes and the lands used in connection therewith;

- (c) by adding the following clause after clause 19:

19.1 subject to section 26, subsection (1), clause 11, all property held by

- (i) the board of a university, or
- (ii) a student's union of a university, or
- (iii) a graduate student's association of a university, or

7. Section 25, subsection (1), clauses 8, 14 and 24 presently read:

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

.....

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 14 of The Agricultural Service Board Act;

.....

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), and

(ii) buildings used by employees of the board as dwellings and situated in a city, town, new town or village;

.....

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,

if 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.

- (iv) The Alberta Universities Commission;
- (d) *by striking out clause 24 and by substituting the following:*

24. any land or improvement

- (i) used exclusively for the treatment or disposal of waste materials for the purpose of controlling or abating pollution of the water, soil or air, or
- (ii) used chiefly for the treatment or disposal of waste materials for the purpose of controlling or abating pollution of the water, soil or air to the extent of its use for the control or abatement of such pollution,

if the treatment or disposal facilities comply with the standards prescribed by or under any Act for the purpose of controlling water, soil or air pollution;

25. land and improvements vested in any library board established under The Libraries Act and that are used mainly for the purposes of a library;

26. the roadway and superstructure of the roadway of a railway company, as defined in section 19;

- (e) *by adding the following clause after clause 26:*

27. a water works supply, distribution system and metering facilities used for the purpose of providing a water supply service to the consumers of a municipality when owned and operated by an individual or body corporate

- (i) upon the expiry of the existing franchise agreement, or
- (ii) when an agreement approved by the Minister has been made as to payment in lieu of taxes between the owner and the municipality,

whichever occurs first.

8. *Section 26, subsection (1) is amended*

- (a) *by striking out clause 4,*
- (b) *as to clause 9 by striking out subclause (ii),*
- (c) *by striking out clause 11 and by substituting the following:*

11. buildings owned by

- (i) the board of a university, or



**8. Section 26, subsection (1), clauses 4, 9 and 11 presently read:**

26. (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 undermentioned properties:

4. notwithstanding section 84 of The Libraries Act, land and improvements vested in any library board established under that Act and that are used mainly for the purposes of a library;

9. 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. notwithstanding section 47 of The Universities Act, buildings owned by

(i) the board of a university, or

(ii) a students' union, or

(iii) a graduate students association, or

(iv) The Alberta Universities Commission,

and used for residential purposes, and the lands used in connection therewith.

- (ii) a student's union of a university, or
- (iii) a graduate student's association of a university, or
- (iv) The Alberta Universities Commission, and used for residential purposes and the lands used in connection therewith.

9. *The following section is added after section 26:*

**26.1** Notwithstanding sections 25 and 26 or any other Act, an improvement, or part thereof, licensed pursuant to The Liquor Licensing Act is nevertheless liable to assessment and taxation by a municipality for all of the purposes set forth in section 93.

10. *Section 39, subsections (1), (3) and (4) are amended by striking out the words "in the case of a city" wherever they occur.*

11. *Section 45, subsection (1), clause (b) is amended by adding after the word "assessment" the words "of land or improvements, or both,".*

12. *Section 53 is amended*

- (a) *as to subsection (1) by striking out the words "in the case of a city",*
- (b) *by striking out subsection (2) and by substituting the following:*
  - (2) Every such amendment shall be
    - (a) initialled by, or
    - (b) stamped with a symbol representing the initials of the municipal secretary or the assessor.

13. *Section 56 is amended by adding the following subsection after subsection (1):*

(1.1) Notwithstanding subsection (1), the Appeal Board in dealing with an appeal arising from a complaint taken pursuant to section 45, shall be confined to consideration only of the decision of the court of revision.

14. *Section 66 is struck out and the following is substituted:*

**66.** For the purposes of this Part "municipality" includes a collecting school district.

**9. Assessment and taxation of licensed premises otherwise exempt.**

**10. Section 39, subsection (1) presently reads:**

39. (1) Subject to the other provisions of this section, upon preparation of the assessment roll pursuant to section 36 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.

**11. Section 45, subsection (1), clause (b) presently reads:**

45. (1) A person whose name appears on the assessment roll of any municipality may complain to the court of revision in respect of  
(b) an assessment alleged to be too high or too low, or

**12. Section 53 presently reads:**

53. (1) As soon as a decision is given by a court of revision the municipal secretary, or the assessor in the case of a city, shall amend the assessment roll in accordance with the decision of the court of revision.

(2) Every such amendment shall be made in ink of a different colour from that of the original roll and shall be verified by the initials of the assessor or municipal secretary.

**13. Section 56, subsection (1) presently reads:**

56. (1) Any person  
(a) who, or the assessment of whose property, is affected by a decision of a court of revision, and  
(b) who appeared before the court of revision in person or by agent or sent to the municipal secretary, or the assessor in the case of a city, a document setting out in detail the grounds of his complaint,  
may appeal to the Appeal Board against the decision.

**14. Section 66 presently reads:**

66. (1) Where any property is situated in a collecting school district the assessment of the property made by the municipality in which the property is situated shall be the assessment of the property for the purposes of taxation by the school district.

(2) Immediately after the final completion of the assessment roll each year pursuant to section 36, the municipal secretary of a municipality within which all or any part of a collecting school district is situated shall forward to the secretary of the school district,

(a) a copy of the assessment roll in so far as it applies to the school district, and

(b) a certificate, under his hand, stating the total assessed value of all property within the municipality and also within the school district and liable to assessment and taxation under this or any other Act.

15. Section 67, subsections (1) and (2) are amended by striking out the words "in the case of a city".

16. Section 93 is amended

- (a) as to subsection (6) by adding after the words "total requisitions" wherever they occur the words "plus the allowances authorized by subsection (8)",
- (b) by striking out subsection (12).

17. The following sections are added after section 116:

**116.1** (1) Where a by-law has been passed under section 116 and notwithstanding the provisions of the by-law, the appropriate discount on current taxes shall be allowed, at the time a valid application is received on the amount credited as a result of an application for the homeowners tax discount under The Homeowners Tax Discount Act.

(2) If

- (a) an application for the homeowners tax discount under The Homeowners Tax Discount Act is made,
- (b) the discount pursuant to subsection (1) has been allowed, and
- (c) the application for the homeowners tax discount later proves to be invalid,

the municipal secretary shall immediately add the discount allowed on current taxes to the outstanding taxes.

**116.2** Notwithstanding anything in this or any other Act, payments being mailed to the municipal office for taxes, utility accounts or other accounts shall be deemed to have been received in the municipal office on the date of the postmark stamped on the envelope containing the remittance.

18. Section 135 is amended by striking out subsection (2).

19. The following section is added after section 153:

**153.1** (1) Notwithstanding sections 152 and 153 a municipality, school division, school district or hospital district may inform the municipality, in which the proposed local improvement is to be undertaken, that the municipality, school division, school district or hospital district wishes to withdraw its right to sign a petition under those sections.

**15. Section 67, subsection (1) presently reads:**

67. (1) Where, in accordance with The School Act, the property is to be assessed for either public school or separate school purposes a municipal secretary, or the assessor in the case of a city, shall accept

- (a) a written statement of the owner of the property, or
- (b) a written statement authorized by the owner of the property, that the owner is or is not of the Roman Catholic or Protestant religion, as the case may be.

**16. Section 93, subsection (6) presently reads:**

(6) The uniform rate of tax pursuant to subsection (5) shall be calculated by dividing the total requisitions from all school divisions and school districts in the municipality or the total requisitions from all hospital districts in the municipality, as the case may be, by the total assessment of land and improvements in all school districts and school divisions in the municipality or in all hospital districts in the municipality plus, in each instance, the assessment of property assessed under The Electric Power and Pipe Line Assessment Act within the municipality and thereafter by multiplying the result by 1000.

The subject matter of subsection (12) is covered in section 94.

**17. Self-explanatory.**

**18. Section 135, subsection (2) is omitted as unnecessary as the same provisions are contained in section 135, subsection (6).**

**19. Right of municipality, hospitals and schools as petitioners for local improvements.**

(2) The notice of intention to withdraw the right to sign a petition under section 152 must be submitted to the municipality in which the proposed local improvement is to be undertaken prior to or at the same time as the petition is presented to council.

(3) The notice of intention to withdraw the right to sign a petition under section 153 must be submitted to the municipality in which the proposed local improvement is to be undertaken not later than one week after the last publication of the notice as provided in section 153, subsection (1).

(4) If a notice of intention to withdraw the right to sign a petition is submitted as provided under subsection (2) or (3), the name of the municipality, school division, school district or hospital district and the value of their lands abutting or benefited by the local improvement shall be excluded and the sufficiency of the petition shall be determined as if the name of the municipality, school division, school district or hospital district and the value of their lands abutting or benefited by the local improvement did not appear upon the last revised assessment roll.

(5) The withdrawal of the right to sign a petition does not relieve the municipality, school division, school district or hospital district from the liability for payment of special frontage assessments or special local benefit assessments that may be levied against properties abutting or benefited by the local improvement.

*20. (1) The Libraries Act is amended by striking out section 84.*

*(2) The Universities Act is amended by striking out section 47.*

*21. This Act comes into force on the day upon which it is assented to and upon so coming into force section 7, clause (e) of this Act shall be deemed to have been in force at all times on and after October 30, 1970 and, accordingly, a corresponding amendment shall be deemed to have been made to the equivalent enactment in force on that date.*

**20.** The provisions being repealed contain exemptions from assessment and taxation not consistent with sections 25 and 26 of The Municipal Taxation Act.