

1971 Bill 59

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Fourth Session, 16th Legislature, 20 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

## **BILL 59**

**An Act to amend  
The Homeowners Tax Discount 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 59

1971

## AN ACT TO AMEND THE HOMEOWNERS TAX DISCOUNT 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 Homeowners Tax Discount Act is hereby amended.*

2. *Section 2 is amended*

(a) *by adding the following clause after clause (b):*

(b1) "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 for or other use by one or more persons;**

(b) *as to clause (c) by striking out the words "and includes penalties thereon" and by substituting the words "but does not include special frontage assessments or special local benefit assessments referred to in The Municipal Taxation Act".*

3. *Section 4, subsection (3), clause (b) is amended by striking out the words "forming part of the real" and by substituting the words "or a mobile unit, forming part of the".*

4. *The following section is added after section 4:*

**4.1** (1) Notwithstanding anything in this Act, the owner or purchaser of a mobile unit who

(a) has occupied a mobile unit as his normal place of residence for at least 120 days during the year to which the application applies, and

(b) has paid a mobile unit licence fee under The Municipal Government Act or The Improvement Districts Act for the full 12 months of the year to which the application applies,

## **Explanatory Notes**

**1.** This Bill amends chapter 170 of the Revised Statutes of Alberta 1970.

**2.** Section 2, clause (c) reads:

(c) "municipal taxes" means the taxes levied on land and improvements, or either, by a municipality in any year for municipal, school and hospital purposes, or any of them and includes penalties thereon;

**3.** Section 4, subsection (3), clause (b) presently reads:

(3) Where

(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.

**4.** Payment of Provincial tax discount in respect of licensed mobile units.

is entitled in respect of that year to the amount hereinafter specified as the Provincial tax discount.

(2) An application for the Provincial tax discount pursuant to this section may be made

(a) to the municipal secretary of the municipality in which the applicant resides as of the date of making the application, and

(b) in any one of the three years following the year to which the application applies.

(3) For the purposes of this section, a reference in any of the sections of this Act to

(a) "municipal taxes" shall be deemed to include a "mobile unit licence fee", and

(b) "residence" shall be deemed to include a "mobile unit".

5. (1) *Section 5 is amended*

(a) *as to subsection (1)*

(i) *by striking out the figure "\$51" and by substituting the figure "\$76",*

(ii) *by striking out the figure "\$50" and by substituting the figure "\$75",*

(b) *as to subsection (2) by striking out the figure "\$51" and by substituting the figure "\$76",*

(c) *as to subsection (3)*

(i) *by striking out the figure "\$50" and by substituting the figure "\$75",*

(ii) *as to clause (c) by striking out the figure "\$100" and by substituting the figure "\$150" and by striking out the figure "\$101" and by substituting the figure "\$151".*

(2) *This section applies only with respect to municipal taxes for the year 1971 and for subsequent years.*

6. *Section 7 is struck out and the following is substituted:*

7. (1) The owner of an eligible residence other than a mobile unit referred to in section 4.1 is not entitled to the Provincial tax discount for any year unless he has filed the application for the Provincial tax discount required under section 8 with the clerk before the close of business on the last business day of the first year in which the taxes are levied.

(2) Where the owner of an eligible residence other than a mobile unit referred to in section 4.1 has not received the Provincial tax discount for either of the years 1969 or 1970

**5.** Section 5 is amended to provide an additional \$25 tax discount to eligible applicants to a new total of \$75 (if the taxes are \$76 or more) plus an additional \$50 tax discount to eligible applicants in receipt of the Guaranteed Income Supplement to the Old Age Pension, to a new total of \$150 (if the taxes are \$151 or more).

**6. Section 7 presently reads:**

**7.** (1) The owner of an eligible residence is not entitled to the Provincial tax discount for any year

- (a) until the municipal taxes for that year to the extent required by the regulations, have been paid, and
- (b) until he has filed the declaration for the Provincial tax discount required under section 8 with the clerk.

(2) Where the owner of an eligible residence has not received the Provincial tax discount for any year only because of a failure to pay the municipal taxes to the extent required by the regulations, the owner may subsequently at any time within two years after December 31st of that year become entitled to the Provincial tax discount for that year

- (a) upon payment of all municipal taxes due for that year, to the extent required by the regulations, and
- (b) upon filing the declaration required under section 8 with the clerk.

(3) Where the municipal taxes due for any year have been paid in full without the benefit of a Provincial tax discount, the person who was the owner at the time the taxes were paid in full or his assignee is, at any time within two years after December 31st of that year, entitled to the Provincial tax discount for that year upon filing the declaration required under section 8 with the clerk.

only because of a failure to pay the municipal taxes to the extent required by the regulations, the owner may subsequently at any time within two years after December 31st of those years become entitled to the Provincial tax discount for that year

- (a) upon payment of all municipal taxes due for that year, to the extent required by the regulations, and
- (b) upon filing the declaration required under section 8 with the clerk.

(3) Where the municipal taxes due for either of the years 1969 or 1970 have been paid in full without the benefit of a Provincial tax discount, the person who was the owner at the time the taxes were paid in full or his assignee is, at any time within two years after December 31st of that year entitled to the Provincial tax discount for that year upon filing the declaration required under section 8 with the clerk.

*7. Section 10, subsection (1) is amended by adding the following clause after clause (a):*

- (a1) if he determines that the declarant other than the **owner of a licensed mobile unit is entitled to the Provincial tax discount**, he shall immediately credit the appropriate tax account with the amount of the Provincial tax discount that is applicable, and

*8. Section 13, subsection (3) is amended by adding after the words "subsection (2)" the words "with respect to the Provincial tax discount for the year 1969 or 1970 and with respect to the Provincial tax discount applicable to mobile units".*

*9. (1) This Act, except section 2, clause (a) and sections 3 and 4 come into force on the day upon which it is assented to.*

*(2) Section 2, clause (a) and sections 3 and 4 come into force on January 1, 1973.*

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

10. (1) Upon receipt of a declaration filed with him under section 8, and not sooner, a clerk
- (a) shall determine whether or not the declarant is entitled to the Provincial tax discount, and
  - (b) if he determines that the declarant is not entitled to the Provincial tax discount, shall, within such time after the date of receipt of the declaration as may be prescribed by the regulations, mail to the declarant the reasons for his determination.

**8. Section 13, subsections (2) and (3) presently read:**

(2) Upon receipt of a requisition pursuant to subsection (1) the Provincial Treasurer shall pay the amount shown thereon as directed by the regulations out of the moneys appropriated by the Legislature for the purposes of this Act.

(3) Upon receipt of any amount paid pursuant to subsection (2) the municipality shall forthwith distribute these moneys by way of a refund to the applicant where the taxes have been paid in full or by applying the moneys to the appropriate tax account where the taxes have not been paid in full, as the case may be.