

1972 Bill 103

First Session, 17th Legislature, 21 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 103

The Municipal Taxation Amendment Act, 1972

MR. FARRAN

First Reading

Second Reading

Third Reading

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BILL 103

1972

THE MUNICIPAL TAXATION AMENDMENT ACT, 1972

(Assented to _____, 1972)

HER 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. *(1) Section 2, clause 13 is amended*
 - (a) *as to subclause (iii), paragraph (B) by adding after the words "transmission of natural resources" the words ", or products or by-products thereof,"*
 - (b) *by striking out subclause (iv) and by substituting the following:*
 - (iv) *a mobile unit when located on land owned by the owner or purchaser of the unit, other than*
 - (A) *a mobile unit occupied by a bona fide tourist, or*
 - (B) *a mobile unit intended for vacation use while not occupied for any purpose;*
- (2) Section 2, clause 19 is amended*
 - (a) *by renumbering subclause (v) as subclause (vi),*
 - (b) *by striking out subclause (iv) and by substituting the following:*
 - (iv) *all the land forming part of a railway, irrigation or drainage right of way within the boundaries of a municipality excluding any portions to which subclause (v) applies, or*
 - (v) *each portion of the land forming part of a railway, irrigation or drainage right of way within the boundaries of a municipality that is used for a purpose other than the operation of the railway, irrigation or drainage system, or*
3. *Section 3, subsection (3) is amended by adding the word "or" at the end of clause (c) and by adding the following new clause after clause (c):*

Explanatory Notes

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

2. Section 2, clause 13(iii) and (iv) and clause 19(iv) presently read:

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; and

(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;

19. "parcel" means

(iv) all the land forming part of any railway, irrigation or drainage right of way; or

3. Section 3(2)(b) and (3)(c) 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

(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, 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.

(3) Subsection (2), clause (b) does not apply with respect to

(c) an occupant of a road allowance under a grazing lease, licence or permit.

The amendment will be effective as of October 30, 1971.

- (d) an occupant of land under a grazing lease, licence or permit from the Crown so long as the land is contained within an area held under a forest management agreement or a forest management lease from the Crown.

4. *Section 5 is amended by striking out the words "and shall perform such other duties as may be delegated to him by the council".*

5. *The following heading and section are added after section 8:*

Supplementary Assessment of Improvements

8.1 (1) Notwithstanding any other provisions of this Act, the council of a municipality may enact a by-law (in this section called a "supplementary assessment by-law") authorizing the supplementary assessment during a taxation year of improvements in accordance with this section.

(2) Where a supplementary assessment by-law is in force in a municipality, a supplementary assessment of an improvement may be made during a taxation year only where the improvement

- (a) is completed in that year, or
- (b) is wholly or partly occupied during all or any part of that year prior to its completion,

whether or not the improvement appears on the assessment roll at the time the supplementary assessment is made.

(3) Where a supplementary assessment by-law is in force in a municipality, then

- (a) where the improvement is completed in the taxation year or is wholly occupied during all or any part of the taxation year, the supplementary assessment shall relate to
 - (i) the value of the improvement, if the improvement does not appear on the assessment roll at the time the supplementary assessment is made, or
 - (ii) the increase in the value of the improvement, where the improvement appears in the assessment roll at the time the supplementary assessment is made,

or

- (b) where the improvement was partly occupied during all or any part of the taxation year prior to its completion, the supplementary assessment shall relate to

4. Section 5 presently reads:

5. The assessor shall assess all land, improvements, business and franchises that are liable to assessment

(a) under this Act, or

(b) under a by-law passed on the authority of this Act,
and shall perform such other duties as may be delegated to him by the council.

5. By-laws for the supplementary assessment of improvements in any year resulting in additional tax for the same year. See also the proposed section 93.1 being added by this Bill regarding taxation resulting from supplementary assessments.

- (i) the value of the part of the improvement so occupied, if the part of the improvement does not appear on the assessment roll at the time the supplementary assessment is made, or
 - (ii) the increase in value of the part so occupied, if the part of the improvement appears in the assessment roll at the time the supplementary assessment is made.
- (4) A supplementary assessment by-law
 - (a) applies with respect to the whole of the taxation year in which it is enacted and subsequent taxation years;
 - (b) operates to suspend the operation of section 13, subsection (3) in the municipality;
 - (c) shall provide for the preparation and maintenance of a supplementary assessment roll and the duties with respect to it of the municipal secretary or, in the case of a city, the assessor.
- (5) Where a supplementary assessment by-law is in force, the municipality may make a supplementary assessment of an improvement during a taxation year only if
 - (a) the assessment is made and entered in the supplementary assessment roll before the end of that year,
 - (b) the supplementary assessment roll is completed before the end of that year, and
 - (c) the assessment slip is mailed before the end of that year.
- (6) Section 41 does not apply with respect to a supplementary assessment roll.
- (7) Where an assessment slip is mailed in accordance with subsection (5), the supplementary assessment may be the subject of a complaint to the court of revision and an appeal to the Appeal Board as though it were an ordinary annual assessment, subject to the following:
 - (a) the council shall in accordance with section 43 appoint a court of revision to hear and deal with complaints against supplementary assessments;
 - (b) a notice of complaint shall be delivered to or received by the municipal secretary within 30 days after the mailing of the assessment slip to the complainant;
 - (c) the court of revision shall determine a complaint within 30 days after the complaint was delivered to or received by the municipal secretary;
 - (d) section 55 does not apply to the supplementary assessment roll;

- (e) subject to changes being made on appeal to the Appeal Board, the decision of the court of revision binds all parties concerned
 - (i) notwithstanding any defect in or omission from the supplementary assessment roll or mistake made in or with regard to that roll, and
 - (ii) notwithstanding any defect, error or misstatement in any supplementary assessment slip or failure to deliver any supplementary assessment slip.

(8) Except as otherwise provided in this section and section 93.1 and except as they are inconsistent with this section and section 93.1, the provisions of this Act respecting assessment and taxation apply with respect to supplementary assessments authorized by this section and taxation imposed as a result of such supplementary assessments.

6. Section 9, subsection (2) is amended by striking out the words "shall be had nor consideration" and by substituting the words "need be".

7. Section 12 is struck out.

8. Section 17, subsection (4) is amended by striking out the word "October" and by substituting the word "December".

9. Section 18 is amended

- (a) as to subsection (1) by striking out clauses (d) and (e) and by substituting the words "shall be assessed to the person so in occupation",*
- (b) by striking out subsection (2) and by substituting the following:*

(2) Where a person is in occupation of any part of the surface of a parcel of land under a lease, licence or permit from the owner of the parcel for any of the purposes specified in subsection (1),

- (a) if the lease, licence or permit is held of the Crown, the land so occupied by that person shall be assessed to that person, or
- (b) if the lease, licence or permit is not held of the Crown, the land so occupied by that person shall be assessed to the owner of the parcel,

but the rate of assessment thereof shall not exceed the highest rate of assessment on agricultural land situated in the same municipality.

6. Section 9, subsection (2) presently reads:

(2) In determining the fair actual value of any land for assessment purposes, no regard shall be had nor consideration given to the price at which any land or lands owned by the municipality has or have been sold or offered for sale by the municipality to any person.

7. Section 12 presently reads:

12. In determining the value of an improvement for assessment purposes, the cost thereof is only one of the matters which shall be considered, and if it is found that an improvement, either

(a) because of its condition as to repair or of its inappropriateness to its location, or

(b) because of any other circumstances affecting its value,

increases the value of the property which it forms part of by less than the cost of the improvement or the cost of replacing it, that less sum shall be the amount of the value of the improvement for assessment purposes.

Section 12 is repealed effective as of October 30, 1971.

8. Section 17, subsection (4) presently reads:

(4) Notwithstanding section 32, 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).

9. Section 18, subsections (1) and (2) presently read:

18. (1) Where, by virtue of a lease, licence or permit from the owner of a parcel of land, a person is in occupation of a part of the surface of that land for the purpose of

(a) working any mines or minerals, in, or under that land or in or under land in the vicinity thereof, or

(b) drilling for oil, salt or natural gas, or

(c) operating any well for oil, salt or natural gas,

the improvements on the land and used or intended to be used or capable of being used for the purposes for which the surface of the land is in part occupied

(d) shall be assessed together with the land forming the site of the improvements to the person so in occupation of part of the surface of the land, if the lease, licence or permit is held of the Crown, or

(e) if the lease, licence or permit is not held of the Crown, shall be assessed, apart from the parcel of land, to the person so in occupation of part of the surface of the land.

(2) Where a person is in occupation of any part of the surface of a parcel of land under a lease, licence or permit from the owner of the parcel or the occupant in the case of Crown lands for any of the purposes specified in subsection (1), the land so occupied by him shall be assessed to the owner of the parcel, but the rate of assessment thereof shall not exceed the highest rate of assessment on agricultural land situated in the same municipality.

The amendments to section 18 will be effective as of October 30, 1971.

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

19. (1) Every railway company shall on or before December 31st each year transmit to the municipal secretary of each municipality through which the company's railway runs a statement, signed by an authorized official of the company, showing as of July 31st in that year

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

(2) The municipal secretary shall communicate the statement to the assessor of the municipality and, whether a statement is delivered to him or not, the assessor shall

- (a) assess the roadway and the superstructure of the roadway of the company at a value not greater than \$1,000 per mile, and
- (b) assess all other land and all improvements of the company as provided in section 8,

according to whether the railway's property came within clause (a) or clause (b) on July 31st of the year in which the assessment is made or should have been made.

(3) 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
 - (i) 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, or
 - (ii) land within the limits of the right of way that is used by the company for purposes other than the operation of the railway;
- (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.

10. 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.

The new section 19 will be effective as of October 30, 1971.

11. *The following section is added after section 23:*

23.1 Where any land or improvement that is exempt from assessment and owned by a person other than the Crown is sold and the land or improvement thereupon becomes liable to assessment, then, notwithstanding anything in this or any other Act, the municipality may, in the year in which the land or improvement is sold,

- (a) assess the land or improvement in the name of the person to whom it was sold,
- (b) enter the assessment in the assessment roll,
- (c) mail an assessment slip to that person, and
- (d) levy a tax on the land or improvement for the year equal to that portion of the full tax for the year that the number of full calendar months of the year occurring after the sale bears to 12, the month in which the sale occurs not being counted.

12. *The following section is added after section 24:*

24.1 (1) Notwithstanding the other provisions of this Act or the regulations, the assessor, in determining the assessment of an improvement used exclusively for the purpose of storing or handling grain, shall have regard to any loss in value incurred therein as a result of any or all of the following:

- (a) physical deterioration;
- (b) functional obsolescence;
- (c) economic obsolescence.

(2) Where a loss in value to an improvement referred to in subsection (1) or part thereof is incurred by reason of economic obsolescence, the allowance granted therefor under subsection (1) shall not exceed 25 per cent of the original computed value less physical deterioration or functional obsolescence, as the case may be, so long as the improvement or part thereof is in use or is capable of being used.

13. *Section 26, subsection (1) is amended by adding the following new clause after clause 3:*

- 4. land and improvements owned and operated by a non-profit organization while used exclusively for the purpose of providing living accommodation for elderly persons as defined in *The Homes for the Aged Act*;

14. *Sections 27, 32 and 33 are amended by striking out the word "October" wherever it occurs and by substituting the word "December".*

11. Assessment and taxation of exempt property that ceases to be exempt by reason of a sale.

12. The purpose of the new section 24.1 is to confine the allowance for economic obsolescence applicable in the assessment of an improvement used exclusively for storing or handling grain to not more than 25 per cent of the original computed value less physical deterioration or functional obsolescence both, so long as the improvement is used or is capable of being used.

The new section 24.1 will be effective as of October 30, 1971.

13. The types of property listed in section 26(1) are exempt from assessment and taxation unless a municipal by-law otherwise directs.

14. The cut-off date for assessment is changed from October 31 to December 31.

15. Section 34 is amended by adding immediately following the words "determine the value" the words ", equal to the assessed value,".

16. Section 37, subsection (2), clause (b) is amended by striking out the words "located on the parcel and".

17. Section 45, subsection (3) is amended by striking out clause (b) and by substituting the following:

- (b) where no assessment slip was mailed, during the month of January next following the completion of the assessment roll.

18. The following new section is added after section 62:

62.1 (1) The assessor may at any time during the taxation year correct an error in any assessment and thereafter instruct the municipal secretary to amend his assessment roll accordingly.

(2) In the event of such an amendment to the roll without the knowledge or consent of a person affected thereby, the municipal secretary, or the assessor in the case of a city, shall mail or deliver to the address of that person an amended assessment slip and that person shall be given every reasonable opportunity to complain against the amended assessment.

(3) The provisions of this Act relating to the mailing of assessment slips, complaints as to assessments and the right of appeal from assessment apply, with the necessary modifications, to amended assessments.

19. Section 63, subsection (1) is amended by striking out the word "October" and by substituting the word "December".

20. Section 64 is amended by adding the following subsections after subsection (1):

(1.1) Where an assessment of legally assessable property or business is declared to be invalid or a nullity, the Minister shall, upon application of the municipality in which the property or business is situated, order a new assessment be made of the property or business for taxation in the year in which the void assessment was entered in the roll.

(1.2) Where an action is taken under authority of this section, the provisions of section 12, subsection (1), clauses (b), (c) and (d) of *The Municipalities Assessment and Equalization Act* apply, with the necessary modifications.

15. Section 34 presently reads:

34. The assessor shall determine the value of all exempt land and improvements, other than farm buildings, as if they were assessable under this Act and shall include the valuations thereof in his return to the municipal secretary, clearly indicating that the property so valued is exempt from assessment and taxation.

16. Section 37 provides for a reduced assessment for School Foundation levy purposes on single family dwellings used exclusively for holiday or recreational purposes on the application of the owner made not later than November 15. Subsection 2(b) presently reads:

(2) In this section,

(b) "single family dwelling" includes any other building located on the parcel and which is ancillary to the use of the dwelling.

17. Section 45 provides for a complaint to a court of revision about errors in the assessment roll. Subsection (3) presently reads:

(3) A notice of complaint may be handed to the municipal secretary in person or sent to him by mail, and shall be so delivered or received by him

(a) within 30 days after the mailing of the assessment slip to the complainant as required by section 39, or

(b) where no assessment slip was mailed, within 30 days from the date of the giving of the notice as required by section 41.

18. Authority is given to correct errors in the assessment roll.

19. Section 63, subsection (1) presently reads:

63. (1) If at any time it is discovered that any land, improvement or a special franchise that was assessable on the immediately preceding 31st day of October has not been assessed or that the name of any person that should be entered upon the assessment roll is not entered, or that there is any error in any of the particulars contained in the roll, the council may direct the assessor to assess the property and thereafter to enter it and the assessment thereof upon the roll or to enter the name of any such person upon the roll or to correct the error, and every such entry or correction shall be dated with the date on which it is made.

20. Section 64 presently reads:

64. (1) Where the name of a person has in any year been entered upon the assessment roll in respect of any property assessable under this Act, and notice of the fact has been sent to him, but the assessment has been declared to be invalid or a nullity, then the interest of that person may be assessed in any subsequent year, and his name entered upon the roll in respect of his interest.

(2) Every such assessment shall be made by the assessor and the person affected thereby shall be notified immediately thereof by the municipal secretary, or the assessor in the case of a city, and has a right of appeal to the Appeal Board.

21. Section 75, subsection (4) is amended by adding immediately after the words "to any person except to" the words "the Assessment Commissioner or".

22. Section 86 is amended by striking out subsection (2) and by substituting the following:

(2) Notwithstanding subsection (1), where the person carries on the business during the whole or any part of one or more days in that year but not exceeding in the aggregate 30 days in that year, he is not liable for the payment of the business tax in respect of that business for that year.

23. The following section is added after section 93:

93.1 Where a supplementary assessment by-law under section 8.1 is in force in a municipality, the supplementary assessment of an improvement made pursuant to the by-law shall be subject to a levy of tax in the same year in which the assessment is made but only if

- (a) the rate of tax is the uniform rate on the dollar authorized for that year under section 93,
- (b) the tax notice is mailed before the end of that year, and
- (c) the tax levied is equal to that portion of the tax otherwise payable that the number of months computed as follows, that is,
 - (i) the month during which the improvement was completed or was wholly or partly occupied prior to completion, plus
 - (ii) the number, if any, of full calendar months in that year following the month referred to in subclause (i),bears to 12.

24. Section 101 is struck out.

25. The following section is added after section 104:

104.1 A council may with respect to a licence fee payable under *The Municipal Government Act* with respect to a mobile unit, pass a resolution in any case where the council considers it equitable to do so to cancel or refund all or any part of the licence fee.

26. Section 109 is amended by adding the following subsection after subsection (2):

21. Section 75(4) presently reads:

(4) The information furnished to the assessor pursuant to subsections (1) and (2) shall not be divulged to any person except to such officials of the municipality as may be concerned therein or except when giving evidence in connection with any appeal that may be made concerning the land, improvements or business in respect of which the information was furnished.

22. Section 86 provides for the payment of business taxes. Sub-section (2) presently reads:

(2) Notwithstanding subsection (1), where the person carries on the business for less than 30 days in that year, whether in one or more months, he is not liable for the payment of the business tax.

23. The new section 93.1 will authorize the levying of a tax on the supplementary assessment of an improvement made under the proposed section 8.1. See section 5 of this Bill.

24. Section 101 reads:

101. (1) No person is entitled to any abatement of the taxes imposed on improvements that subsequent to the assessment thereof have been damaged or destroyed by fire or otherwise.

(2) If the improvements are damaged or destroyed in any year so as to render them unfit for further use or occupation in that year, the council, by resolution, may remit such proportion of the taxes as the council considers proper.

(3) Where in any year improvements are removed from land, the council, by resolution, may remit such proportion of the taxes as the council considers proper.

Section 104 of The Municipal Taxation Act authorizes a council to cancel or refund any part of a tax levy where the council considers it equitable to do so, and section 101 is thus redundant.

25. Remission of mobile unit licence fees authorized.

26. Self-explanatory.

(2.1) The municipal secretary, upon a request therefor in writing and upon receipt of the fee fixed by by-law, shall supply to any person a copy of the assessment record or particulars as to the assessed value of any parcel of land or improvement situated within that municipality.

27. *Section 110 is amended*

(a) *as to subsection (1) by adding the following clause after clause (c):*

(c1) the amount of taxes payable with respect to each rate of taxation specified under clause (c),

(b) *by adding the following subsections after subsection (1):*

(1.1) Notwithstanding subsection (1), the council by resolution may authorize the use of two tax notices under subsection (1) instead of one, namely,

(a) one relating to the taxes imposed as a result of requisitions made pursuant to *The School Act* by school districts and school divisions (in this section called the "supplementary school tax notice"), and

(b) the other relating to all other taxes (in this section called the "municipal tax notice").

(1.2) Where a council passes a resolution under subsection (1.1), each tax notice shall be mailed or delivered in accordance with subsection (1) and shall show all of the matters enumerated in subsection (1) except that

(a) the supplementary school tax notice shall relate only to taxes imposed as a result of requisitions made pursuant to *The School Act* by school districts and school divisions and the rate of taxation therefor, and

(b) the municipal tax notice shall not include any taxes referred to in clause (a) or the rate of taxation therefor.

(1.3) Where a council passes a resolution under subsection (1), then, with respect to that municipality,

(a) a reference in this Act to "the tax notice" or "a tax notice" shall be read as a reference to the municipal tax notice or the supplementary school tax notice or both, and

(b) a reference in any other Act to a tax notice under this Act shall be read as a reference to a municipal tax notice or a supplementary school tax notice or both.

27. Section 110(1) requires the municipal secretary to send to each person taxed one tax notice with respect to each parcel and contains clauses that enumerate the contents of the tax notice. Section 110(1)(c) requires the notice to show the rates of taxation for different purposes that make up the total mill rate but does not require that the several amounts of the taxes for different purposes be shown. The new clause (cl) will add this latter requirement.

The new subsection (1) will authorize the use of two tax notices, one for supplementary school taxes and the other for all other taxes.

28. *Section 111 is struck out.*

29. *The following new section is added after section 113:*

113.1 Sections 114, 116, 116.1 and 116.2 apply with respect to the licence fees payable under *The Municipal Government Act* or *The Improvement Districts Act* for mobile unit licences as if the references in those sections to taxes included a reference to the licence fees.

30. *Section 145, subsection (1) is amended by adding the following new clauses after clause 19:*

20. the acquisition of land for a park and the creation of a park, and all expenses connected therewith;
21. the acquisition of land for a recreational facility and the construction, enlarging or extending of recreational facilities and all expenses connected therewith.

31. *Section 147 is amended by striking out subsection (3) and by substituting the following:*

(3) The frontage rate may be greater or less upon one side, or a part thereof, of the street or place whereon or wherein the local improvement is made or is to be made, than upon the other side or another part thereof, or the rate may be assessed upon the lands on one side, or a part thereof, of the street or place only.

32. *Section 149 is amended*

- (a) *as to subsection (1) by striking out the words “uniform charge per frontage foot” and by substituting the word “charge”,*
- (b) *as to subsection (3) by striking out the words “uniform charge per frontage foot” and by substituting the word “charge”.*

33. *Section 159 is amended*

- (a) *as to subsection (1) by adding immediately after the words “municipal secretary” the words “immediately after the time has expired for filing the petition”,*
- (b) *as to subsection (3) by striking out the word “ratepayer” and by substituting the words “proprietary elector, within 30 days of the determination of the sufficiency of the petition,”.*

28. Section 111 requires municipalities to give each taxpayer a statement of the amount paid by the Province to the municipality each year for municipal, school, hospital purposes, etc. The repeal of section 111 will be effective as of January 1, 1973.

29. Provisions relating to penalties on unpaid taxes, discount for prepayment are made applicable to mobile unit licence fees. The new section 113.1 is effective as of January 1, 1972.

30. Section 145(1) reads in part:

145. (1) The council may authorize a work of any of the following types to be undertaken as a local improvement:

31. Section 147 authorizes "special frontage assessments" for local improvements. Subsection (3) presently reads:

(3) The frontage rate may be greater or less upon one side of the street or place whereon or wherein the improvements are to be made than upon the other side, or the rate may be assessed upon the lands on one side of the street or place only.

32. Section 149(1) and (3) presently read:

149. (1) When a sewer has been or is to be built to serve one or more parcels in an area where the development thereon will generate such a quantity of sewage that the existing sewers of the area cannot meet the need although the existing sewers can take care of the existing sewage requirements in the area, the council, by by-law, may establish a uniform charge per frontage foot for any parcel herein described for a period of not more than 25 years or may require that such sum be prepaid.

(3) Nothing in this section shall be deemed to authorize any parcel to be charged in any year a uniform charge per frontage foot for more than one sewer.

33. Section 159(1) and (3) presently read:

159. (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.

(3) 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 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.

34. (1) This Act, except section 28, comes into force on the day upon which it is assented to and upon so coming into force

(a) sections 3, 7, 9, 10 and 12 shall be deemed to have been in force at all times on and after October 30, 1971, and

(b) sections 22 and 29 shall be deemed to have been in force at all times on and after January 1, 1972.

(2) Section 28 comes into force on January 1, 1973.

