

1973 Bill 79

Second Session, 17th Legislature, 22 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 79

The Alberta Property Tax Reduction Amendment Act, 1973

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Third Reading

BILL 79

1973

THE ALBERTA PROPERTY TAX REDUCTION AMENDMENT ACT, 1973

(Assented to _____, 1973)

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

1. *The Alberta Property Tax Reduction Act is hereby amended.*

2. *Section 3, subsection (1) is amended*

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

(a1) "eligible renter residence" means

(i) a building, or part thereof, in respect of which

(A) taxes are imposed to meet the Provincial school levy, or

(B) a grant in lieu of taxes, in an amount at least equal to the Provincial school levy, has been paid,

or

(ii) a mobile unit in respect of which a mobile unit licence fee has been paid;

(b) *by striking out clauses (j) and (k) and by substituting therefor the following clauses:*

(j) "renter assistance credit" means a renter assistance credit under *The Alberta Income Tax Act*;

(k) "senior citizen renter" means an individual who has attained at least 65 years of age and who, exclusively or in company with others, occupies as a normal place of residence one or more eligible renter residences for a total of not less than 120 days in any year and in respect of which occupation he pays, or there is paid on his behalf, rent;

(l) "senior citizen renter assistance grant" means a senior citizen renter assistance grant made pursuant to this Part.

1. This Bill will amend chapter 46 of the Statutes of Alberta, 1973.

2. Definitions. The definition of renter is struck out as renters other than senior citizen renters will be dealt with by amendments to The Alberta Income Tax Act.

3. Section 6, subsection (7) is amended by striking out the words "renter assistance grant" and by substituting therefor the words "senior citizen renter assistance grant or a renter assistance credit".

4. Division 2 of Part 1 is struck out and the following division is substituted therefor:

Division 2

Senior Citizen Renter Assistance Grants

16. (1) No person who receives for any year
(a) a homeowner education tax refund, or
(b) a renter assistance credit,
is eligible to apply for or receive a senior citizen renter assistance grant in respect of that same year.

(2) No person who applies for and receives a senior citizen renter assistance grant for any year is eligible to apply for or receive an additional senior citizen renter assistance grant in respect of that same year.

17. Except as otherwise provided by this Act or the regulations, every person who

- (a) is a resident of Alberta, and
- (b) at any time during a year qualifies as a senior citizen renter,

is entitled to a senior citizen renter assistance grant for that year in the sum of \$100.

18. A senior citizen renter assistance grant shall be payable on application to the Minister in accordance with the regulations.

19. Where two persons married to one another are deemed to be one person under section 3, subsection (4), and are entitled to renter assistance, the younger spouse is deemed to be of the same age as the elder spouse, and either spouse may make an application under section 18.

20. Where a senior citizen renter dies during any year, his entitlement to a senior citizen renter assistance grant for that year continues and is payable to his estate, but this provision shall not be construed so as to extend his actual length of residence required to qualify for a senior citizen renter assistance grant under this Act.

3. Section 6, subsection (7) presently reads:

(7) No person is entitled to apply for or receive a homeowner education tax refund for any year if he has applied for or received a renter assistance grant in respect of the same year, except as otherwise provided by the regulations and to the extent permitted by the regulations.

4. This amendment replaces the present renter assistance provisions with provisions dealing with senior citizen renters. Other renters are to be provided for in The Alberta Income Tax Amendment Act, 1973.

5. Section 23 is amended by striking out the words "renter assistance grant" and the words "renter assistance" wherever they appear in the section and by substituting therefor the words "senior citizen renter assistance grant or renter assistance credit".

6. Section 25 is amended

- (a) by striking out the word "renter" wherever it appears in clauses (c) and (l) and by substituting therefor the words "senior citizen renter",
- (b) by striking out the words "renter assistance" wherever they appear in clauses (e), (f) and (k) and by substituting therefor the words "senior citizen renter assistance grant", and
- (c) by adding the words "senior citizen" before the words "renter assistance" in clauses (h), (i), (l), (n) and (o).

7. Section 28, subsection (3) is amended by striking out clause (a) and by substituting therefor the following clause:

- (a) by the taking of an actual census by the local authority between September 1 and November 30 of the previous year where the census so taken is subsequent to the latest population census taken pursuant to the *Statistics Act* (Canada), or

8. (1) *This Act, except section 5, comes into force on the day upon which it is assented to and upon so coming into force shall be deemed to have been in effect at all times on and after January 1, 1973.*

(2) *Section 7 of this Act comes into force on January 1, 1974.*

5. Consequential amendment. Section 23 reads:

23. (1) Every person who

(a) files an application for a homeowner education tax refund or renter assistance grant under this Part knowing that he is not then entitled to receive the homeowner refund or renter assistance applied for, or

(b) knowingly receives any homeowner refund or renter assistance that he is not entitled to receive, or

(c) knowingly aids or abets any other person in a contravention of clause (a) or (b),

is guilty of an offence and liable on summary conviction to a fine of not more than \$500.

(2) A prosecution for an offence under this section may be commenced within three years of the commission of the offence but not thereafter.

(3) A person who is convicted of an offence under this Part or the regulations is disqualified from receiving any further homeowner refund or renter assistance.

6. Consequential amendments to the regulation section.

7. This amendment will require all municipalities to take the census at the same time of year.