

1973 Bill 86

Second Session, 17th Legislature, 22 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 86

The Municipal Taxation Amendment Act, 1973 (No. 2)

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Third Reading

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1973

THE MUNICIPAL TAXATION AMENDMENT ACT, 1973 (NO. 2)

(Assented to _____, 1973)

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. *Section 93, subsection (8) is amended by striking out the word "and" at the end of clause (a) and by striking out clause (b) and by substituting the following new clauses:*
 - (b) where a discount on taxes is authorized pursuant to section 116, a tax discount allowance shall be made at the same rate as is used in determining the tax discount allowance under subsection (7), and
 - (c) an allowance may be made for non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of that year.
3. *This Act comes into force on January 1, 1974.*

EXPLANATORY NOTES

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

In fixing the mill rates under section 93, allowances may be made to cover lost revenue from a prepayment discount and from non-collection of taxes. These allowances are calculated and applied separately to

- (a) the moneys required for ordinary municipal expenses, and
- (b) the moneys required to meet the school foundation fund requisition, the school board requisition and the hospital district requisition.

This is provided for in subsections (7) and (8) which read:

(7) In acting under subsection (1), clause (c), due allowance shall be made for the estimated probable revenue for municipal purposes of business tax, grants in lieu of taxes and sources other than taxation, for discounts and for taxes that may reasonably be expected to remain unpaid.

(8) In acting under subsection (1), clauses (d), (f) and (g),

(a) due allowances shall be made for the estimated probable revenue from business taxes and grants in lieu of taxes, and

(b) an allowance made for non-collection of taxes or discount on taxes shall not exceed 10 per cent of the amount of the requisition.

The amendment to subsection (8) is to ensure that these allowances are calculated and applied equally under subsection (7) and subsection (8).