
Third Session, 17th Legislature, 23 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 13

The Assessment Appeal Board Amendment Act, 1974

MRS. CHICHAK

First Reading

Second Reading

Third Reading

Printed by L. S. WALL, Queen's Printer for the Province of Alberta, EDMONTON

1974 Bill 13

Third Session, 17th Legislature, 23 Elizabeth II.

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 13

The Assessment Appeal Board Amendment Act, 1974

MRS. CHICHAK

First Reading

Second Reading

Third Reading

BILL 13

1974

THE ASSESSMENT APPEAL BOARD AMENDMENT ACT, 1974

(Assented to _____, 1974)

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

1. *The Assessment Appeal Board Act is hereby amended.*
2. *Section 3 is struck out and the following section is substituted:*
 3. (1) The Lieutenant Governor in Council may appoint a board to be known as the Alberta Assessment Appeal Board which shall be composed of not more than six persons appointed from time to time by the Lieutenant Governor in Council, each of whom shall hold office during pleasure.
 - (2) The Lieutenant Governor in Council shall designate one of the members as the chairman of the Board.
 - (3) The chairman shall be a full time member of the Board and the other members shall devote so much of their time and attention to their office as may be prescribed from time to time by the Minister.
 - (4) The members of the Board shall, at the direction of the chairman, sit as
 - (a) the Board, or
 - (b) a division of the Board, or
 - (c) two divisions of the Board.
 - (5) Two members constitute a quorum at a sitting of the Board or at a sitting of a division of the Board.
 - (6) The Board may sit in two divisions simultaneously or at different times.
 - (7) Any decision or other action of the Board made or taken at a sitting of the Board at which a quorum is present is the decision or action of the Board and binds all members of the Board.
 - (8) Where a division of the Board, at which a quorum is present, sits, whether by itself or simultaneously with the

Explanatory Notes

1. This Bill will amend chapter 24 of the Revised Statutes of Alberta 1970.

2. The membership of the Alberta Assessment Appeal Board is increased from 3 to 6 and provision is made for the Board to sit in two divisions.

other division of the Board, any decision or action of the division is the decision or action of the Board and binds all members of the Board.

(9) Where a division of the Board sits at the direction of the chairman, that division may exercise and perform the jurisdiction, powers and duties of the Board.

(10) The chairman may designate a member to preside at any sitting of the Board, or a division of the Board, at which the chairman is not present.

3. Sections 18 and 19 are struck out and the following new sections are substituted:

18. (1) If, on hearing an appeal, the Board is of the opinion that any assessment entered in the rolls of the municipality which is not then under appeal is so inequitable and unfair that substantial justice cannot be done by adjusting the assessment that is then on appeal, the Board may quash the assessment and order a new assessment to be made in lieu thereof.

(2) Where the Board is of the opinion that any assessment under appeal is erroneously determined and the evidence adduced at the hearing will not permit determination of a fair and equitable assessment, the Board may quash the assessment and order a new assessment be made in lieu thereof.

19. Where a new assessment is ordered under section 18, the Board shall give all necessary directions and make all necessary provisions as to the manner and times in which all proceedings and things shall be done, including the following:

- (a) completion of the assessment;
- (b) returns of assessment to the municipal secretary;
- (c) entry in the assessment roll;
- (d) mailing of assessment slips;
- (e) complaints to and decisions of the court of revision;
- (f) appeals to the Board;
- (g) the year for which the new assessment is to be used for taxation purposes in the municipality.

4. This Act comes into force on the day upon which it is assented to.

3. Sections 18 and 19 presently read:

18. If, on the hearing of any appeal, the Board is of the opinion that the assessment is so inadjustable or inequitable that substantial justice cannot be done by adjusting the assessment in such cases as are then on appeal, the Board may order that the whole or any part of the assessment be quashed, and that a new assessment be made.

19. In case it is made to appear to the Board that, by reason of the action taken by it or by the Assessment Equalization Board, the aggregate changes in the assessments in a municipality increase or decrease the total assessment of the municipality by an amount that is equal to or in excess of 10 per cent of the aggregate of the original assessment, the Board may by order direct that the assessment roll of the municipality be changed in respect of such of the assessments thereon and in such manner as may appear to the Board to be requisite and convenient.