

1975 Bill 15

Fourth Session, 17th Legislature, 24 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 15

**THE ALBERTA PROPERTY TAX REDUCTION AMENDMENT
ACT, 1975**

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Third Reading

Printed by the Queen's Printer for the Province of Alberta, EDMONTON

BILL 15

1975

THE ALBERTA PROPERTY TAX REDUCTION AMENDMENT ACT, 1975

(Assented to _____, 1975)

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 10 is amended*

(a) *by striking out subsection (1) and by substituting therefor the following subsection:*

10. (1) The clerk shall in each year determine the entitlement of property to a property education tax reduction in that year and the amount of the property education tax reduction.

(b) *as to subsection (2) by striking out the words "(other than farm land)", and*

(c) *by striking out subsection (3) and by substituting therefor the following subsection:*

(3) Where with respect to taxable property of an owner for which a separate tax notice will issue, the clerk determines that the property education tax reduction is less than the full Provincial school levy on that property, the clerk shall either

(a) impose the full Provincial school levy against that property and then show the amount of the property education tax reduction as a credit against the taxes imposed, or

(b) require that the owner make application for the reduction in accordance with the regulations.

3. *Section 11 is struck out and the following section is substituted therefor:*

11. (1) The clerk may, at any time during the year, impose the Provincial school levy against any farm lands

Explanatory Notes

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

2. The first amendment permits farm land benefits to be administered locally. The second amendment will eliminate the imposition of the Provincial school levy against farm land where the property education tax refund equals the levy. The third amendment would permit the clerk to require an application for a reduction for example in cases where benefits for non-farm residences had to be deducted or corporate eligibility determined. Section 10 presently reads:

10. (1) With respect to property, other than farm land, the clerk shall in each year determine the entitlement of the property to a property education tax reduction in that year and the amount of the property education tax reduction.

(2) Where with respect to taxable property of an owner for which a separate tax notice will issue (other than farm land), the clerk determines that the property education tax reduction equals the full Provincial school levy on that property then, notwithstanding section 93, subsection (1), clause (g) of The Municipal Taxation Act, the clerk shall not impose the Provincial school levy against that property in that year but he shall notify the owner on the tax notice of the amount of the property education tax reduction.

(3) Where with respect to taxable property of an owner for which a separate tax notice will issue (other than farm land), the clerk determines that the property education tax reduction is less than the full Provincial school levy on that property, the clerk shall impose the full Provincial school levy against that property and then show the amount of the property education tax reduction as a credit against the taxes imposed.

3. Since the Provincial school levy will no longer automatically attach to farm land, this amendment will permit the application thereof where an election is made under section 6(2) in the case of a farm owner with another residence.

where necessary because of the application of section 6, subsection (2), and may amend his records accordingly.

(2) Where the Provincial school levy is imposed under subsection (1), the amount collected shall be paid to the Deputy Minister in accordance with the regulations.

4. Section 13 is amended

(a) as to subsection (3)

(i) by striking out in clause (c) the words "Deputy Minister" and by substituting therefor the word "clerk", and

*(ii) by striking out clause (d),
and*

(b) as to subsection (4) by striking out the words "Deputy Minister" and by substituting therefor the word "clerk".

5. Section 14 is amended

(a) by striking out the words "Deputy Minister" wherever they appear in the section and by substituting therefor the word "clerk", and

(b) by striking out subsection (5) and by substituting therefor the following subsection:

(5) Upon the homeowner's entitlement to a homeowner's refund having been determined under this section, the clerk shall either pay the refund to the homeowner or credit it against the municipal taxes owing by the homeowner.

6. Section 15 is amended by striking out the words "to the Deputy Minister, as a debt due to the Crown, the amount he was overpaid" and by substituting therefor the words "to the clerk, as taxes due to the municipality, the amount he was overpaid or overcredited, as the case may be".

7. The following section is added after section 15:

15.1 (1) Out of moneys appropriated by the Legislature for the purpose the Minister shall reimburse each municipality for homeowner refunds credited or paid under section 14.

(2) The Minister may advance moneys to any municipality based upon such percentage as he considers appropriate of the homeowner refunds paid in the previous year in respect of homeowners in that municipality.

4. This amendment will reflect the change in administration to the municipal level. Section 13, subsections (3) and (4) presently read:

- (3) An application for a homeowner refund in respect of residence or farm land for any year
 - (a) may be made at any time after municipal taxes have been levied by the local authority in that year;
 - (b) shall not be made later than the close of business on the last business day of the month of March in the following year;
 - (c) shall be filed with the Deputy Minister;
 - (d) shall be accompanied by the homeowner's tax notice.
- (4) Where he considers it advisable the Deputy Minister may require that an application filed pursuant to this section be accompanied by documentary evidence that proves to his satisfaction that the applicant is entitled to the homeowner refund.

5. The second amendment will permit either a refund or a municipal tax credit. Section 14 presently reads:

- 14. (1) Upon receipt of an application filed with him under section 13 and not sooner, the Deputy Minister
 - (a) shall determine whether or not the applicant is entitled to the homeowner refund and the amount thereof, and
 - (b) if he determines that the applicant is not entitled to the homeowner refund, shall, within such time after the date of receipt of the application as may be prescribed by the regulations, mail to the applicant the reasons for his determination.
- (2) A determination of the Deputy Minister under subsection (1) may be reversed by the Deputy Minister in the event that he ascertains that his original determination was made
 - (a) by mistake, or
 - (b) as the result of the applicant having filed with him an incorrect application for the homeowner refund,and the Deputy Minister shall amend his records accordingly.
- (3) A decision of the Deputy Minister pursuant to this section may be appealed to the Minister.
- (4) The Minister shall advise the Deputy Minister of the decision made pursuant to subsection (3).
- (5) Upon the homeowner's entitlement to a homeowner's refund being determined under this section, the Deputy Minister shall pay the homeowner refund to the homeowner.

6. Section 15 presently reads:

- 15. Where a person was entitled to a homeowner refund with respect to any property in any year but because of a supplementary assessment on that property in that year there is a reduction in the amount of homeowner refund he is entitled to, that person shall repay to the Deputy Minister, as a debt due the Crown, the amount he was overpaid.

7. As refunds will be made locally, this section will permit reimbursement of the municipalities and an advancement thereon.

8. Section 17 is amended by striking out the figure “\$100” and by substituting therefor the figure “\$150”.

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

8. This amendment will increase the amount of the senior citizen renter assistance grant by **\$50**.