
Second Session, 18th Legislature, 25 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 75

THE IMPROVEMENT DISTRICTS AMENDMENT ACT,
1976

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Third Reading

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THE IMPROVEMENT DISTRICTS AMENDMENT ACT, 1976

(Assented to _____, 1976)

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

1. *The Improvement Districts Act is hereby amended.*

2. *Section 9 is amended by striking out subsection (2) and by substituting therefor the following:*

(2) Notwithstanding *The Municipal Taxation Act*, in an industrial improvement district, the Minister may, by order, impose and levy, in addition to any other taxes authorized by *The Municipal Taxation Act*, a special tax upon

(a) all or part of the assessment of

(i) buildings, structures, machinery, equipment, appliances, working tanks, storage tanks and other things, including their supporting foundations and footings, that form all or part of a unit, and

(ii) buildings and structures, including their supporting foundations and footings, that are used in connection with a unit,

where the unit is designed for or used in the production or transmission of natural resources or derivatives thereof or in processing or manufacturing,

(b) all or part of the assessment of

(i) pipe lines, and

Explanatory Notes

1. This Bill will amend chapter 180 of the Revised Statutes of Alberta 1970.

2. Section 9(2) presently reads:

(2) Notwithstanding The Municipal Taxation Act, in an industrial improvement district the Minister may, by order, impose and levy a special tax in addition to any other taxes authorized by The Municipal Taxation Act, upon any or all of the assessment of improvements as described in section 2, clause 13, subclause (iii) of The Municipal Taxation Act.

(ii) works and transmission lines,

as defined in *The Electric Power and Pipe Line Assessment Act*, that are assessable under that Act, and

(c) all or part of the assessment of the buildings and structures, including their supporting foundations and footings, used in connection with pipe lines and works and transmission lines referred to in clause (b).

3. *Section 12, subsection (1), clause (b), subclause (iv) is amended by striking out the words "for general municipal purposes" and by substituting therefor the words "under section 9".*

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

3. Section 12(1) (b) (iv) presently reads:

12. (1) The taxes and all other revenues collected in each improvement district

(b) shall be expended under the direction of the Minister

(iv) in paying over to other municipalities whose area is wholly or partly contained within an industrial improvement district, such portion of the taxes levied and collected for general municipal purposes, as the Minister may by order determine.