

1976 Bill 76

Second Session, 18th Legislature, 25 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 76

THE MUNICIPAL TAXATION AMENDMENT ACT, 1976

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Third Reading

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THE MUNICIPAL TAXATION 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 Municipal Taxation Act is hereby amended.*

2. *Section 9 is amended*

(a) by striking out subsection (4) and by substituting therefor the following:

(4) Where a parcel of land is used at the date of assessment for farming or residential purposes and an action is taken pursuant to *The Planning Act* that has the effect of permitting or prescribing for that parcel some use other than its actual use, the assessor shall assess that parcel

(a) at the prescribed agricultural rates if the parcel qualifies as farm land, or

(b) if it does not qualify as farm land, according to its residential use if it is occupied chiefly, at the date of assessment, by the owner or the purchaser or his spouse or dependants and is used exclusively for residential purposes.

and

(b) as to subsection (5), by striking out the words "The Town and Rural Planning Act or".

Explanatory Notes

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

2. Section 9(4) and (5) presently read:

(4) Where an action taken pursuant to The Town and Rural Planning Act or The Planning Act has the effect of prescribing for a parcel of land used at the date of assessment for farming or residential purposes, some use other than its actual use, the assessor shall assess the parcel of land

(a) at the prescribed agricultural rates if the parcel qualifies as farm land, or

(b) according to its residential use if it is occupied exclusively by the owner or purchaser or his spouse or dependants and is used exclusively for residential purposes and where clause (a) does not apply.

(5) Where land is not subject to an action taken under The Planning Act or The Town and Rural Planning Act or no actual use is being made of the land, the assessor shall assess the land in accordance with subsection (3).

3. Section 24 is struck out and the following is substituted therefor:

24. Where a lease, licence or permit with a term commencing on or after January 1st in any year is issued in respect of any land or improvement that is exempt from assessment and the interest of a person who is an occupant of the property, or part thereof, under the lease, licence or permit becomes liable to assessment and taxation pursuant to section 3, a municipality may, in the year in which the term of the lease, licence or permit commences,

- (a) enter the assessment on the assessment roll,
- (b) mail an assessment slip to the person to whom the lease, licence or permit was issued, and
- (c) levy a tax on that interest for the year equal to that portion of the full tax for the year that the number of full calendar months of the year occurring after the commencement of the term of the lease, licence or permit bears to 12.

4. Section 41, subsection (1) is amended by striking out the words "15th day" and by substituting therefor the words "31st day".

5. Section 45 is amended

(a) as to subsection (2), by adding after the words "the municipal secretary" the words "or, in the case of a city, the assessor", and

(b) as to subsection (3), by adding after the words "the municipal secretary" the words "or, in the case of a city, the assessor".

6. Section 57, subsection (2) is amended by adding after the words "of the municipality" the words "or, in the case of a city, the assessor for the city".

7. Section 93, subsection (6) is amended by striking out the word "assessment" wherever it occurs and by substituting therefor the words "equalized assessment".

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

3. Section 24 presently reads:

24. *Where a lease, licence or permit which has a term commencing on or after January 1st in any year is issued in respect of any land or improvement which is exempt from assessment and the land or improvement becomes liable to assessment and taxation pursuant to section 3, a municipality may, in the year in which the term of the lease, licence or permit commences,*

- (a) enter the assessment in the assessment roll,*
- (b) mail an assessment slip to the person to whom the lease, licence or permit was issued, and*
- (c) levy a tax on the land or improvement for the year equal to that portion of the full tax for the year that the number of full calendar months of the year occurring after the commencement of the term of the lease, licence or permit bears to 12.*

4. Section 41(1) presently reads:

41. *(1) Upon preparation of the assessment roll pursuant to section 36 and not later than the 15th day of January next following, the municipal secretary, or the assessor in the case of a city, shall cause to be published in one issue of a newspaper having general circulation in the municipality, a notice in the prescribed form that the assessment roll has been prepared.*

5. Section 45(2) and (3) presently read:

(2) A complainant shall notify the municipal secretary in writing of the particulars and grounds of his complaint.

(3) A notice of complaint may be handed to the municipal secretary in person or sent to him by mail, and shall be so delivered or received by him

- (a) within 30 days after the mailing of the assessment slip to the complainant as required by section 39, or*
- (b) where no assessment slip was mailed, during the month of January next following the completion of the assessment roll.*

6. Section 57(2) presently reads:

(2) Within the time limited by subsection (1) an appellant shall either by personal service or by registered mail, serve a written notice of appeal upon the municipal secretary of the municipality in which the property is situated.

7. Section 93(6) presently reads:

(6) The uniform rate of tax pursuant to subsection (5) shall be calculated by dividing the total requisitions plus the allowances authorized by subsection (8) from all school divisions and school districts in the municipality or the total requisitions plus the allowances authorized by subsection (8) from all hospital districts in the municipality, as the case may be, by the total assessment of land and improvements in all school districts and school divisions in the municipality or in all hospital districts in the municipality plus, in each instance, the assessment of property assessed under The Electric Power and Pipe Line Assessment Act within the municipality and thereafter by multiplying the result by 1000.