

1978 BILL 6

Fourth Session, 18th Legislature, 27 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 6

**THE ALBERTA PROPERTY TAX REDUCTION
AMENDMENT ACT, 1978**

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

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THE ALBERTA PROPERTY TAX REDUCTION AMENDMENT ACT, 1978

(Assented to , 1978)

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 amended by this Act.*

2 *Section 9 is amended*

(a) in subsection (1)(a), by striking out "\$100" and substituting "\$200",

(b) in subsection (1)(b), by striking out "\$100" wherever it occurs and substituting "\$200",

(c) in subsection (1)(c), by striking out "\$100" and substituting "\$200",

(d) in subsection (2), by striking out "in receipt of the Guaranteed Income Supplement to the Old Age Security Pension for any month of a year," and substituting "65 years of age or older in that year",

(e) in subsection (2)(a), by striking out "\$200" and substituting "\$400",

(f) in subsection (2)(b), by striking out "\$200" wherever it occurs and substituting "\$400",

(g) in subsection (2)(c), by striking out "\$200" and substituting "\$400",

(h) in subsection (3)(a), by striking out "or his estate was entitled to the Guaranteed Income Supplement to the Old Age Security Pension for" and substituting "was 65 years of age or older in", and

(i) in subsection (3)(b), by striking out "in receipt of the Guaranteed Income Supplement to the Old Age Pension for any month of that year" and substituting "65 years of age or older in that year".

Explanatory Notes

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

2 Section 9 presently reads:

9(1) The total of the property education tax reduction and homeowner refund in any year to a homeowner of a residence or farm land shall be

(a) in any case where the amount of the allowable municipal taxes is \$100, or less, an amount equal to the allowable municipal taxes for that year;

(b) in the case where the amount of the allowable municipal taxes is greater than \$100 but the allowable Provincial school levy is less than \$100, the sum of \$100;

(c) in the case where the allowable Provincial school levy is greater than \$100, an amount equal to the allowable Provincial school levy.

(2) Where the homeowner or one of the homeowners of a residence or farm land was in receipt of the Guaranteed Income Supplement to the Old Age Security Pension for any month of a year, the property education tax reduction and homeowner refund to the homeowner for that year shall be

(a) in the case where the amount of the allowable municipal taxes is \$200 or less, an amount equal to the allowable municipal taxes for that year;

(b) in the case where the amount of the allowable municipal taxes is greater than \$200 but the allowable Provincial school levy is less than \$200, the sum of \$200;

(c) in the case where the allowable Provincial school levy is greater than \$200, an amount equal to the allowable Provincial school levy.

(3) Where an estate is deemed to be a homeowner by virtue of section 8, subsection (4), then subsection (2) of this section only applies to that owner in a year if

(a) the deceased person or his estate was entitled to the Guaranteed Income Supplement to the Old Age Security Pension for the month in which he died, or

(b) the mentally incompetent person was in receipt of the Guaranteed Income Supplement to the Old Age Security Pension for any month of that year.

3 Section 17 is amended by striking out “\$150” and substituting “\$250”.

4 This Act comes into force on the day upon which it is assented to and upon so coming into force shall be deemed to have been in force at all times on and after January 1, 1978.

3 Section 17 presently reads:

17 Except as otherwise provided by this Act or the regulations, every person who

(a) is a resident of Alberta, and

(b) at any time during a year qualifies as a senior citizen renter,

is entitled to a senior citizen renter assistance grant for that year in the sum of \$150.