

1978 BILL 24

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Fourth Session, 18th Legislature, 27 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# BILL 24

THE MUNICIPAL TAXATION AMENDMENT ACT, 1978

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THE MINISTER OF MUNICIPAL AFFAIRS

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First Reading .....

Second Reading .....

Committee of the Whole .....

Third Reading .....

Royal Assent .....

## BILL 24

1978

### THE MUNICIPAL TAXATION 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 Municipal Taxation Act is amended by this Act.*

2 *Section 2, clause 13(iv) is amended by adding “or being purchased” after “land owned”.*

3 *Section 3(3) is amended*

*(a) in clause (c) by striking out “licence or permit” and substituting “grazing licence or grazing permit”, and*

*(b) by repealing clause (d) and substituting the following:*

*(d) an occupant of land under a grazing lease, grazing licence or grazing permit from the Crown when the land is held under a forest management agreement or a forest management lease from the Crown.*

4 *Section 25(1), clause 14 is repealed and the following is substituted:*

14 irrigation works (as defined in *The Irrigation Act*) and the land on which those works are located where they are held by the board of directors of an irrigation district, except

## Explanatory Notes

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

**2** Section 2, clause 13(iv) presently reads:

*2 In this Act*

*13. "improvement" means*

*(iv) a mobile unit when located on land owned by the owner or purchaser of the unit, other than*

*(A) a mobile unit occupied by a bona fide tourist, or*

*(B) a mobile unit intended for vacation use while not occupied for any purpose;*

**3** Section 3(3) (c) and (d) presently reads:

*(3) Subsection (2), clause (b) does not apply with respect to*

*(c) an occupant of a road allowance under a grazing lease, licence or permit, or*

*(d) an occupant of land under a grazing lease, licence or permit from the Crown so long as the land is contained within an area held under a forest management agreement or a forest management lease from the Crown.*

**4** Section 25(1), clause 14 presently reads:

*25(1) The following property is exempt from assessment by a municipality, namely:*

*14. irrigation works as defined in The Irrigation Act, held by the board of directors of an irrigation district excepting buildings used for residential purposes and the lands used in connection therewith;*

buildings used for residential purposes and the land on which those buildings are located;

5 *The following is added after section 31:*

**31.1** Where

(a) a general assessment is being made in a municipality, and

(b) in the opinion of the assessor for the municipality, the assessed value of farm land as shown on the assessment roll for the current year is the proper assessed value of that farm land for the next following year,

the assessor, upon being authorized to do so by the council and the Assessment Commissioner, may, without attending upon and assessing that farm land, enter into his returns for the purposes of the general assessment an assessed value of that farm land in an amount equal to the assessed value of the farm land as shown on the assessment roll for the current year.

6 *The following is added after section 93.1:*

**93.11**(1) In this section, “requisitioning authority” means

(a) the board of a school division or school district;

(b) the board of a hospital district;

(c) the Government of Alberta in respect of a requisition made by it under *The School Act*.

(2) Where

(a) a council in a year imposes a levy attributed to a requisitioning authority, and

(b) the amount of that levy and the amount of revenue received from grants in lieu of taxes is in excess of the amount requisitioned for that year by that requisitioning authority,

the council shall in the following year, in determining the amount of the levy to be attributed to that requisitioning authority, deduct from that levy the excess amount referred to in clause (b).

**5** Assessment of farm lands.

**6** Amounts collected in excess of the amount requisitioned.

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