

1979 BILL 7

First Session, 19th Legislature, 28 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 7

**THE ALBERTA PROPERTY TAX
REDUCTION AMENDMENT ACT, 1979**

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 7

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THE ALBERTA PROPERTY TAX REDUCTION AMENDMENT ACT, 1979

(Assented to , 1979)

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 6 is amended

*(a) in subsection (1) by striking out “subsections (2) and
(3)” and substituting “subsection (3)”,*

(b) by repealing subsection (2), and

*(c) in subsection (3) by striking out “subsections (1) and
(2)” and substituting “subsection (1)”.*

3 Section 11 is repealed.

Explanatory Notes

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

2 Section 6(2) presently reads:

(2) Where the owner of farm land in any year also owns a residence

(a) upon which municipal taxes are leviable, and

(b) that he occupies as his normal place of residence,

he is not entitled to a property education tax reduction for that year with respect to both the farm land and that residence but is entitled to only one property education tax reduction in an amount equal to whichever is the greater of

(c) the total of the property education tax reduction and the homeowner refund, if any, with respect to that residence, or

(d) the allowable Provincial school levy with respect to that farm land.

The effect of the repeal of subsection (2) is that a person who owns both a residence and farm land is eligible for the Property Education Tax Reduction with respect to both.

The amendments to subsection (1) and (3) are made as a consequence of the repeal of subsection (2). The amendments to section 6 are proposed to be effective as of January 1, 1979.

3 Section 11 presently reads:

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

Section 11 is repealed as a consequence of the repeal of section 6(2) by section 2 of this Bill.

4(1) Section 17 is amended

- (a) by renumbering the section as section 17(1),*
- (b) in subsection (1) by striking out “\$250” and substituting “\$500”, and*
- (c) by adding the following:*

(2) Except as otherwise provided in this Act and the regulations, every individual who

- (a) is a resident of Alberta,
- (b) is at least 65 years of age, and
- (c) during a period or periods totalling at least 120 days in any year
 - (i) occupies, exclusively or in company with others, as a normal place of abode, one or more mobile units of which he is the owner, and
 - (ii) rents the land or space on which the mobile unit or units are located during that period or periods, whether the rent is paid by him or on his behalf,

is entitled to a senior citizen renter assistance grant for that year in the sum of \$400.

(2) If a person is ineligible to receive a grant for 1979 under section 17(2) of The Alberta Property Tax Reduction Act (as enacted by subsection (1)(c) of this section) by reason of having received a homeowner refund for 1979, the Minister of Municipal Affairs may, upon application or upon the basis of information received from the clerk of the municipality concerned, pay to that person a grant in an amount equal to \$400 less the homeowner refund.

5 Section 25(j) is amended

- (a) by adding “, or authorizing the Minister to provide for,” after “providing for”, and*
- (b) by adding “by the regulations or the Minister, as the case may be” after “prescribed”.*

4 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 \$250.

The amendment to section 17 increases the present grant from \$250 to \$500. The proposed subsection (2) will allow for senior citizen renter assistance grants of \$400 per year to be made where the senior citizen owns a mobile home and rents a stall for it in a mobile home park, instead of obtaining a homeowner refund for the mobile home itself. Both apply to 1979 and subsequent years. See section 6 of this Bill.

Section 4(2) of the Bill is a transitional provision for 1979 to overcome section 16 of the Act which prohibits the making of the grant where the renter has received a homeowner refund in respect of the mobile home. It is expected that at the time this Bill is enacted, many persons who qualify for the grant under the proposed section 17(2) of the Act will have already received homeowner refunds.

5 Section 25 presently reads in part:

25 The Lieutenant Governor in Council may make regulations

(j) providing for any case in which a property education tax reduction or a homeowner refund may be applied for and given or made in cases where the applicant is otherwise technically ineligible under this Act to receive the reduction or refund but where in the circumstances it is fair and reasonable and consistent with the other provisions of this Act to permit him to do so, but subject to any conditions or limitations that may be prescribed;

The amendment clarifies the Minister's powers to deal with exceptional cases.

6 This Act comes into force on the day upon which it is assented to and upon so coming into force, sections 2, 3 and 4(1) shall be deemed to have been in force at all times on and after January 1, 1979.