

1980 BILL 38

Second Session, 19th Legislature, 29 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 38

**THE ALBERTA PROPERTY TAX REDUCTION
AMENDMENT ACT, 1980**

THE MINISTER OF MUNICIPAL AFFAIRS

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 38

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1980

THE ALBERTA PROPERTY TAX REDUCTION AMENDMENT ACT, 1980

(Assented to , 1980)

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2 Section 9(1) and (2) is repealed and the following is substituted:

9(1) The total of the property education tax reduction and
homeowner refund in any year shall be in an amount
determined by regulation.

(2) If the homeowner or one of the homeowners of a
residence or farm land was 65 years of age or older in that
year, the property education tax reduction and homeowner
refund to the homeowner shall be in an amount determined by
regulation.

Explanatory Notes

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

2 Section 9(1) and (2) 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 \$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.

(2) Where the homeowner or one of the homeowners of a residence or farm land was 65 years of age, or older in that 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 \$400 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 \$400 but the allowable Provincial school levy is less than \$400, the sum of \$400;

(c) in the case where the allowable Provincial school levy is greater than \$400, an amount equal to the allowable Provincial school levy.

3 Section 17 is amended

(a) in subsection (1) by striking out “in the sum of \$500” and substituting “in an amount determined by regulation”, and

(b) in subsection (2) by striking out “in the sum of \$400” and substituting “in an amount determined by regulation”.

4 Section 25 is amended by adding the following after clause (d):

(d.1) determining the amount of a property education tax reduction;

(d.2) determining the amount of a homeowner refund;

(d.3) determining the amount of a senior citizen renter assistance grant;

5 This Act comes into force on a date or dates to be fixed by Proclamation.

3 Section 17 presently reads:

17(1) 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 \$500.

(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.

4 Permits the Lieutenant Governor in Council to make regulations determining the amount of a property education tax reduction, a homeowner refund and a senior citizen renter assistance grant.