

1981 BILL 16

Third Session, 19th Legislature, 30 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 16

THE MUNICIPAL TAXATION AMENDMENT ACT, 1981

MR. WOLSTENHOLME

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Explanatory Notes

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

2 Section 2, clause 13 presently reads in part:

13. "improvement" means

(iii) machinery, equipment, appliances, working tanks and other things including the supporting foundations and footings, but excluding buildings and excluding tanks used exclusively for storage purposes, that form an integral part of an operational unit designed for or used in

(A) processing or manufacturing, or

(B) the production of natural resources or the transmission of natural resources, or products or by-products thereof, by pipe line,

whether or not the machinery, equipment, appliances, working tanks or other things are so affixed as to become transferred without special mention by a transfer of the land;

3 Consequential to section 2 of this Bill.

4 Section 11 presently reads:

(2.1) Notwithstanding any other provision to the contrary, an improvement described in section 2, clause 13(iii.1) that is liable to assessment under this Act shall be assessed to the owner of the improvement at the prescribed percentage of its fair actual value.

5 Section 13(2) is amended by adding "or (iii.1)" after "(iii)" wherever it occurs.

6 Section 36(2) is amended

(a) in clause (j) by adding ", other than an improvement described in section 2, clause 13(iii.1)," after "improvement";

(b) by adding the following after clause (j):

(j.1) the assessed value of every assessable improvement described in section 2, clause 13(iii.1);

7 Section 114(1) and (3) are amended by striking out "12" and substituting "18".

11(1) An improvement or any class thereof on assessable land shall be assessed to the owner of the land apart from the land on which the improvement is situated at the prescribed percentage of its fair actual value.

(2) An improvement or any class thereof on non-assessable land shall be assessed at the prescribed percentage of its fair actual value to the person who has

(a) the right or title to the improvement, or

(b) the exclusive use of the improvement,

other than a person who occupies or uses the improvement in an official capacity for the owner of the land.

(3) For the purposes of this section the Lieutenant Governor in Council

(a) may prescribe a percentage rate applicable to the fair actual value of all improvements, or

(b) may classify improvements and prescribe different percentage rates applicable to the fair actual value of the improvements in the different classes.

5 Consequential to section 2 of this Bill.

6 Section 36(2)(j) presently reads:

(2) The municipal secretary, or the assessor in the case of a city, shall enter upon the assessment roll in so far as his information then permits:

(j) the assessed value of every assessable improvement separate from the assessment or valuation, as the case may be, of the land of which it is a part;

7 Section 114(1) and (3) presently read:

114(1) The council, by by-law, may require any or all taxes or any instalment thereof to be payable on a certain day or days and may by way of penalty impose such additional percentage charge, not exceeding 12 per cent, as is considered expedient, for the non-payment of the taxes or any instalment thereof on any day or days named, and may make such percentage charge on a sliding scale according to the time the taxes or any instalment thereof may remain unpaid.

(3) The council may from time to time by by-law change, alter or vary the percentage charge and the dates upon which it is imposed but the aggregate of all percentage charges imposed in any year shall not exceed a total of 12 per cent.

8 Section 115(1) presently reads:

115(1) The council, by by-law, may provide that in the event of any taxes remaining unpaid after the 31st day of December of the year for which they are levied there shall be added thereto by way of penalty an amount or amounts not exceeding an aggregate rate of 12 per cent in the next succeeding year and in each succeeding year thereafter so long as the taxes remain unpaid.

8 *Section 115(1) is amended by striking out “12” and substituting “18”.*

9 *Sections 2 to 6 of this Act shall be deemed to have been in force on and from December 31, 1980.*

In accordance with section 4(1) of The Interpretation Act, 1980. this Bill, except sections 2 to 6, comes into force on the date it receives Royal Assent.