

1983 BILL 99

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First Session, 20th Legislature, 32 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# **BILL 99**

**PROPERTY TAX REDUCTION AMENDMENT ACT, 1983**

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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 .....

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## BILL 99

1983

### PROPERTY TAX REDUCTION AMENDMENT ACT, 1983

(Assented to \_\_\_\_\_, 1983)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Alberta, enacts as follows:

1 *The Property Tax Reduction Act is amended by this Act.*

2 *Section 3(1) is amended*

(a) *in clauses (f)(i) and (i)(i) by adding “, vacant residential land” after “residence”;*

(b) *in clause (g)*

(i) *by adding “, vacant residential land” after “a residence”, and*

(ii) *in subclauses (i), (ii) and (iii) by adding “vacant residential land or” after “which is”;*

(c) *by adding the following after clause (m):*

(m.1) “vacant residential land” means land

(i) that is used for purposes ancillary to a residence or is not used for any purpose, and

(ii) that is designated under a land use by-law and subdivided for residential or country residential use.

## Explanatory Notes

1 This Bill will amend chapter P-19 of the Revised Statutes of Alberta 1980.

2 Section 3(1) presently reads in part:

3(1) *In this Part,*

(f) *“municipal taxes” means,*

*(i) with reference to a residence or farm land, taxes levied on land or improvements or both by a local authority in any year for municipal, school and other purposes or any of them, but does not include special frontage assessments or special local benefit assessments referred to in the Municipal Taxation Act, or*

(g) *“owner” means, with reference to a residence or farm land,*

*(i) a person registered under the Land Titles Act as the owner of a fee simple estate or a life estate in land on which the residence is situated or which is farm land,*

*(ii) a person who is purchasing or has purchased or is otherwise acquiring or has acquired ownership of a fee simple estate or life estate in the land on which the residence is situated or which is farm land,*

*(iii) a person who is an occupier under a lease, licence or permit of Crown land on which the residence is situated or which is farm land, or*

*and with reference to a mobile unit means a person who is the owner or purchaser of the mobile unit;*

(i) *“Provincial school levy” means*

*(i) with reference to a residence or farm land, that portion of the municipal taxes imposed on land or improvements or both in any year for the purpose of meeting the requisition of the Government under section 137 of the School Act for that year, or*

3 *Section 6(1) is amended*

*(a) by striking out “or” at the end of clause (a) and by adding the following after clause (a):*

*(a.1) vacant residential land, or*

*(b) by adding “, vacant residential land” after “that residence”.*

4 *Section 7 is amended by adding the following after subsection (4):*

*(4.1) In the case of vacant residential land, the allowable Provincial school levy shall be the amount of the Provincial school levy attributable to the assessment of that vacant residential land.*

5 *Sections 11(1)(b) and 24(c) are amended by adding “, vacant residential land” after “residence”.*

6 *The Municipal Taxation Act is amended in section 96(6) by striking out “and” at the end of clause (c), by adding “and” at the end of clause (d) and by adding the following after clause (d):*

*(e) a parcel of land that is vacant residential land as defined in the Property Tax Reduction Act.*

7 *This Act comes into force on January 1, 1984.*

**3** Section 6(1) presently reads:

*6(1) Subject to and in accordance with this Part and the regulations, the owner of*

*(a) a residence, or*

*(b) farm land,*

*on which municipal taxes are leviable in any year is entitled in respect of that year to a property education tax reduction which, subject to subsection (2), shall be an amount equal to the allowable Provincial school levy with respect to that residence or farm land as calculated pursuant to section 7.*

**4** Calculation of Provincial school levy for vacant residential land.

**5** Sections 11(1)(b) and 24(c) presently read:

*11(1) When*

*(b) the owner of a residence or farm land is not satisfied that the amount of his property education tax reduction is properly determined in any year*

*the owner may apply to the clerk to reconsider his decision not later than the close of business on the last business day of the month of March in the following year.*

*24 The Lieutenant Governor in Council may make regulations*

*(c) specifying the form of and the manner of completing any declaration by an owner of a residence or farm land or a senior citizen renter or widow renter and specifying the form of the explanatory notes incidental to it;*

**6** Consequential amendment to chapter M-31 of the Revised Statutes of Alberta 1980.