

1984 BILL 69

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Second Session, 20th Legislature, 33 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# BILL 69

MUNICIPAL TAXATION AMENDMENT ACT, 1984

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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 69

1984

### MUNICIPAL TAXATION AMENDMENT ACT, 1984

(Assented to \_\_\_\_\_, 1984)

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 1(n) is amended by*

*(a) striking out "and" at the end of subclause (iv) and adding "and" at the end of subclause (v);*

*(b) adding the following after subclause (v):*

*(vi) an improvement referred to in subclause (i), (ii), (iii), (iii.1), (iv) or (v) being erected, placed, integrated or affixed whether or not the improvement is complete or capable of being used for the purposes for which it is designed or intended when completed,*

*but does not include*

*(vii) any parts, components or constituents of an improvement referred to in subclause (vi) that have not yet been erected, placed, integrated or affixed;*

## Explanatory Notes

1 This Bill will amend chapter M-31 of the Revised Statutes of Alberta 1980.

2 Section 1(n) presently reads:

*(n) "improvement" means*

*(i) a building or structure erected or placed on, in, over or under land, whether or not it is so affixed as to become transferred without special mention by a transfer of the land,*

*(ii) any thing affixed to or integrated in a building or structure affixed to the land that would without special mention be transferred by a transfer of the land,*

*(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 pipeline,*

*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,*

*(iii.1) machinery or equipment that forms an integral part of an operational unit designed or used for or in connection with the excavation or transportation of coal or oil sands, as defined in section 1(1)(n) of the Oil Sands Conservation Act, whether or not the machinery or equipment is affixed to land, but does not include machinery or equipment that is exempted by the regulations,*

*(iv) a mobile unit when located on land owned or being purchased 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,*

*and*

*3 Section 6 is repealed and the following is substituted:*

**6** The Minister may make regulations

- (a) prescribing standards and methods of assessment;
- (b) prescribing levels of value to be used in determining what constitutes fair actual value for the purposes of assessment;
- (c) prescribing, for the purposes of sections 10, 11, 13 and 14, percentage rates applicable to the fair actual value of improvements;
- (d) classifying improvements and prescribing different percentage rates applicable to the fair actual value of the improvements in the different classes;
- (e) prescribing for the purposes of section 1(j)
  - (i) the level of income that constitutes an income sufficient to provide a livelihood, and
  - (ii) the method of determining that income;
- (f) exempting any machinery or equipment for the purposes of section 1(n)(iii.1);
- (g) prescribing rules and forms.

*4 Section 10(3) is repealed.*

*5 Sections 11(1), 13 and 14(3) are amended by striking out “ordered by the Lieutenant Governor in Council” and substituting “prescribed in the regulations”.*

*(v) machinery, equipment and appliances that form an integral part of an operational unit designed for or used in transmitting or receiving communication signals for public resale, whether or not the machinery, equipment or appliances are affixed so as to become transferred without special mention by a transfer of the land;*

**3** Section 6 presently reads:

*6(1) The Minister may make regulations prescribing*

*(a) standards and methods of assessment,*

*(b) levels of value to be used in determining what constitutes fair actual value for the purposes of assessment, and*

*(c) rules and forms,*

*for the use and guidance of assessors in making assessments in municipalities.*

*(2) The Minister may make regulations prescribing, for the purpose of section 1(j),*

*(a) the level of income that constitutes an income sufficient to provide a livelihood, and*

*(b) the method of determining the income.*

*(3) The Minister may make regulations exempting any machinery or equipment or class of machinery or equipment for the purposes of section 1(n)(iii.1).*

**4** Section 10(3) presently reads:

*(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** Sections 11(1), 13 and 14(3) presently read:

*11(1) An improvement described in section 1(n)(iii) shall be assessed at the percentage of its fair actual value ordered by the Lieutenant Governor in Council.*

*13 Notwithstanding any other provision to the contrary, a pipeline liable to assessment under this Act shall be assessed as an improvement apart from the land on which it is situated to the owner of the pipeline at the percentage of its fair actual value ordered by the Lieutenant Governor in Council.*

*(3) A special franchise shall be assessed at the percentage of the fair actual value of the machinery, equipment and apparatus used in the exercise of the franchise and not otherwise assessed, ordered by the Lieutenant Governor in Council.*

6 *Section 15(2) is amended by striking out “not exceed the highest rate of assessment on agricultural land situated in the same municipality” and substituting “not exceed the rate of assessment on farm land adjacent to the land held under the lease, licence or permit”.*

7 *Section 16 is amended*

- (a) in subsection (1) by striking out “as of July 31 in that year”;*
- (b) in subsection (2) by striking out “on July 31 of the year in which the assessment is made or should have been made”;*
- (c) by repealing subsection (3)(b)(i) and substituting the following:*

*(i) includes*

*(A) grading, ballast, ties, rails, switches and other track appurtenances, bridges, tunnels, culverts, signals and grade crossing protective appliances, telephone and telegraph lines, fencing on the right of way and station platforms, and*

*(B) machinery, equipment, appliances, buildings and structures that form an integral part of an operational unit designed for or used in transmitting or receiving communication signals for the sole purpose of operating a railway,*

*but*

8 *Section 18 is repealed and the following is substituted:*

**18** Notwithstanding section 16, when a spur track or railway siding is held under a siding agreement or other lease agreement with a company that operates a railway, the spur track or railway siding shall be assessed as an improvement to the lessee of the improvement as though he were the owner of it.

9 *Section 24(1) is amended*

*(a) by repealing clause (c) and substituting the following:*

- (c) one or more parcels of land to the extent in each case of*
  - (i) 1 acre in the aggregate when situated in a city, town, new town, village or summer village,*
  - (ii) 4 acres in the aggregate when situated in any other municipality, or*

**6** Section 15(2) presently reads:

*(2) When a person is in occupation of any part of the surface of a parcel of land under a lease, licence or permit from the owner of the parcel for any of the purposes specified in subsection (1),*

*(a) if the lease, licence or permit is held of the Crown, the leasehold interest in the land so occupied by that person shall be assessed to that person as if he were the owner of the land, or*

*(b) if the lease, licence or permit is not held of the Crown, the land so occupied by that person shall be assessed to the owner of the parcel,*

*but the rate of assessment of it shall not exceed the highest rate of assessment on agricultural land situated in the same municipality.*

**7** Section 16 presently reads in part:

*16(1) Every company that operates a railway shall on or before December 31 each year transmit to the municipal secretary of each municipality through which the company's railway runs a statement, signed by an authorized official of the company, showing as of July 31 in that year*

*(a) the quantity of land occupied in that municipality by the roadway of the company, and*

*(b) the quantity of land, other than the roadway, owned or occupied in that municipality by the company and liable to assessment.*

*(2) The municipal secretary shall communicate the statement to the assessor of the municipality and, whether a statement is delivered to him or not, the assessor shall assess the roadway and the superstructure of the roadway of the company according to whether the property was a roadway or superstructure of the roadway on July 31 of the year in which the assessment is made or should have been made.*

*(3) In this section,*

*(b) "superstructure"*

*(i) includes grading, ballast, ties, rails, switches and other track appurtenances, bridges, tunnels, culverts, signals and grade crossing protective appliances, telephone and telegraph lines, fencing on the right of way and station platforms, but*

**8** Section 18 presently reads:

*18 When a spur track or railway siding or a part of it is situated on land that is not owned by the owner of the track or siding, the track or siding shall be assessed as an improvement to the owner of the track or siding.*

**9** Section 24(1) presently reads in part:

*24(1) The following property is exempt from assessment by a municipality:*

*(c) a parcel of land held by or for the use of any religious body and on which is situated a building chiefly used for divine service, public worship or religious education, if*

*(i) when situated in a city, town, new town, village or summer village, the land in each case does not exceed 1/2 acre, and*

- (iii) any area greater than the area referred to in subclause (i) or (ii) that may be exempted by by-law

if the parcels are held by or for the use of any religious body and are

- (iv) the site of a building chiefly used for divine service, public worship or religious education, or

- (v) used exclusively as a parking area and solely in connection with the specified uses of the building described in subclause (iv);

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

- (d) land in use as a cemetery to the extent of 25 acres and any area in excess of the 25 acres that has been conveyed or transferred by the owner of the cemetery to individuals as lots or plots for the sole purpose of burial sites, together with any building or structure on the land used for burial purposes but exclusive of any other building or structure on the land;

*(c) by repealing clause (p) and substituting the following:*

- (p) subject to section 25(1)(h), all property held by

- (i) the board of governors of a university under the *Universities Act*,

- (ii) the board of governors of a technical institute under the *Technical Institutes Act*,

- (iii) the board of governors of a public college under the *Colleges Act*, and

- (iv) the governing body of any educational institute affiliated with a university under the *Universities Act*;

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

- (q) subject to section 25(1)(i), all property held by

- (i) a students' union of a university,

- (ii) a graduate students association of a university,

- (iii) a students association of a technical institute, or

- (iv) a students' association of a public college;

*(e) by adding the following after clause (w):*

- (w.1) a water conveyance system for a processing or manufacturing plant from the water source to the inlet valve at the plant when the system is owned or operated by the owner of the plant;

- (w.2) a sewer system used for treatment and disposal of sewage discharge from a processing or manufacturing plant when the system is owned or operated by the owner of the plant;



*(ii) when situated in any other municipality, the land in each case does not exceed 4 acres,*

*or any greater area that may be exempted by by-law;*

*(d) land in use as a cemetery and not exceeding 25 acres in extent, together with any building or structure on the land and used for burial purposes, but exclusive of any other building or structure on the land;*

*(p) subject to section 25(1)(h), all property held by a board of governors of a public college under the Colleges Act and all property held by any educational institution affiliated with a university under the Universities Act;*

*(q) subject to section 25(1)(i), all property held by*

*(i) the board of a university,*

*(ii) a students' union of a university, or*

*(iii) a graduate students' association of a university;*

10 Section 25(1) is amended

(a) by repealing clause (b) and substituting the following:

(b) land not exceeding 5 acres that is held by a non-profit organization and that

(i) forms the site of any improvements used chiefly for community purposes,

(ii) is used solely for community games, sports, athletics or recreation, or

(iii) is used solely for senior citizen recreational purposes, together with the improvements on it that are used for the purposes specified in subclause (i), (ii) or (iii);

(b) by repealing clause (h) and substituting the following:

(h) buildings held by

(i) the board of governors of a university under the *Universities Act*,

(ii) the board of governors of a technical institute under the *Technical Institutes Act*,

(iii) the board of governors of a public college under the *Colleges Act*, and

(iv) the governing body of any educational institute affiliated with a university under the *Universities Act*,

and used for residential purposes, and the land used in connection with them;

(c) by repealing clause (i) and substituting the following:

(i) buildings held by

(i) a students' union of a university,

(ii) a graduate students association of a university,

(iii) a students association of a technical institute, or

(iv) a students' association of a public college,

and used for residential purposes, and the land used in connection with them.

11 The following is added after section 32:

**32.1** When a general assessment is being made and the assessor for the municipality is of the opinion that the description of an improvement as recorded on the assessment form for the current year is correct, the assessor, on being authorized to do so by the Assessment Commissioner, may adopt the description so recorded without attending on that improvement and, for the purposes of the general assessment, enter into his return an assessed value for the improvement computed in accordance with the regulations.

**10** Section 25(1)(b), (h) and (i) presently read:

*25(1) The following property is exempt from assessment unless a municipality, by by-law, authorized an assessment to be made with respect to any or all of the undermentioned properties:*

*(b) land not exceeding 5 acres in extent and*

*(i) forming the site of any improvements used chiefly for community purposes, or*

*(ii) used solely for community games, sports, athletics or recreation,*

*(h) buildings held by the board of governors of a public college under the Colleges Act and buildings held by any educational institution affiliated with a university under the Universities Act and used for residential purposes and the land used in connection with it;*

*(i) buildings owned by*

*(i) the board of a university,*

*(ii) the students' union of a university, or*

*(iii) the graduate students' association of a university,*

*and used for residential purposes and land used in connection with them.*

**11** Adoption of description of improvements for the purposes of a general assessment.

12 *Section 34(1)(a) is repealed and the following is substituted:*

(a) all improvements described in section 1(n)(iii) and (iii.1), and shall allow, commencing in the year following the year in which they first became assessable, depreciation on those improvements to the date of reassessment in accordance with the regulations,

13 *Section 36(1) is repealed and the following is substituted:*

**36(1)** Not later than January 31 in the year following the year the assessment is made, the assessor of each municipality shall provide the municipality with a return of the assessment made by him.

14 *Section 37(1) is repealed and the following is substituted:*

**37(1)** When he receives an assessment return under section 36 and not later than February 15, the municipal secretary, or the assessor in the case of a city, shall prepare an assessment roll.

15 *Section 39(1) is repealed and the following is substituted:*

**39(1)** Subject to the other provisions of this section, on preparation of the assessment roll under section 37 and not later than February 28, the municipal secretary, or the assessor in the case of a city, shall mail an assessment slip to every person whose name appears on the assessment roll.

16 *Section 41(1) is amended*

(a) *by striking out* “On preparation of the assessment roll pursuant to section 37 and not later than January 31” *and substituting* “Not later than February 28”;

(b) *by striking out* “in the prescribed form”.

17 *Section 58(1) and (2) are amended by adding* “, or the assessor in the case of a city,” *after* “municipal secretary”.

18 *Section 79(a) is repealed and the following is substituted:*

(a) “business” means any activity or undertaking of a commercial, merchandising or industrial nature and includes a trade, profession, occupation, employment or calling and the providing of goods or services;

19 *Section 80(2) is amended by adding* “or for transmitting or receiving communication signals for public resale” *after* “for the transmission of natural resources”.

**12 Section 34(1)(a) presently reads:**

*34(1) Notwithstanding section 33, the assessor shall reassess not later than December 31 in each year,*

*(a) all improvements described in section 1(n)(iii), and shall allow, commencing the year following the year in which they first became assessable, accrued depreciation on those improvements to the date of reassessment,*

**13 Section 36(1) presently reads:**

*36(1) Immediately after the completion of the assessment or the date prescribed in an order made under section 31, the assessor of each municipality shall, in the prescribed form, provide a return or returns of the assessment made by him.*

**14 Section 37(1) presently reads:**

*37(1) On receipt of any return made by the assessor pursuant to section 36, the municipal secretary, or the assessor in the case of a city, shall prepare an assessment roll not later than January 15 in the year following the year in which the assessment has been made.*

**15 Section 39(1) presently reads:**

*39(1) Subject to the other provisions of this section, on preparation of the assessment roll pursuant to section 37 and not later than January 31, the municipal secretary, or the assessor, shall mail an assessment slip in the prescribed form to every person whose name appears on the assessment roll.*

**16 Section 41 presently reads:**

*41(1) On preparation of the assessment roll pursuant to section 37 and not later than January 31, the municipal secretary, or the assessor in the case of a city, shall cause to be published in one issue of a newspaper having general circulation in the municipality, a notice in the prescribed form that the assessment roll has been prepared.*

**17 Section 58(1) and (2) presently read:**

*58(1) Not later than 7 days after the expiry of the time limited for service of notice of appeal the municipal secretary shall forward to the Appeal Board a list of all notices received by him setting out the addresses of the appellants and particulars of the assessments under appeal.*

*(2) The municipal secretary shall post in his office a conspicuous notice containing the names of all appellants and parties appealed against with a brief statement of the grounds of each appeal and stating the time and place at which the Appeal Board will sit.*

**18 Section 79(a) presently reads:**

*79 In this Part,*

*(a) "business" includes business, trade, profession, occupation, employment or calling and the providing of goods or services;*

**19 Section 80(2) presently reads:**

*(2) When machinery, equipment, appliances or other things used for or in manufacturing or processing or for the production of natural resources or*

20 *Section 81(1) is repealed.*

21 *Section 96 is amended*

(a) *in subsection (1)(b) by striking out “in a municipal district, county, improvement district or special area,”;*

(b) *by repealing subsection (6) and substituting the following:*

(6) For the purposes of this section, “residential property” includes

(a) any building used for residential purposes only,

(b) any other building situated on the same parcel of land, the use of which is directly ancillary to residential use,

(c) if there is a mixed use of a building, the proportionate amount of the building that is used for residential purposes,

(d) the parcel of land forming the site of a building or buildings used for residential purposes or, if there is a mixed use of the land, the proportionate amount of the parcel that is used for residential purposes, and

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

22 *Section 113 is amended by adding the following after subsection (1):*

(1.1) When a by-law under section 115 provides for the payment of taxes by instalments, the tax notice referred to in subsection (1) shall contain the following additional information:

(a) the total instalments paid in the current year;

(b) the calculation of the instalments to be paid in the remainder of the current year;

(c) the due dates of the instalment payments for the remainder of the current year;

(d) the effect of default of payment of any instalment.

23 *Section 115(2) is repealed and the following is substituted:*

(2) The by-law may provide that taxes may be paid on any day or days and, at the option of the person taxed, in full or by instalments.

(3) A by-law that provides for the payment of taxes by instalments may provide

*for the transmission of natural resources are subject to a property tax in any year no business tax shall be levied in that year against the owner or occupier of the premises on which any such property is situated.*

**20** Section 81(1) presently reads:

*81(1) A certified copy of the by-law authorizing the imposition of a business tax shall be forwarded by the municipal secretary to the Chief Provincial Assessor.*

**21** Section 96 presently reads in part:

*96(1) Subject to subsections (2), (3), (4) and (5), a council, by by-law,*

*(b) in a municipal district, county, improvement district or special area, may provide for a further classification of assessed property as farm land, and*

*(6) For the purposes of this section "residential property" includes*

*(a) any building used for residential purposes only,*

*(b) if there is a mixed use of a particular building, the portion of the building that is used for residential purposes,*

*(c) the parcel of land forming the site of any such building or buildings or, if there is a mixed use of any such building or buildings, a proportionate amount of the parcel forming the site thereof (such proportionate amount to be calculated as the same percentage of the assessed value of the entire parcel as the assessed value of that portion of the building used for residential purposes is of the assessed value of the entire building),*

*(d) any other building situated on the same parcel of land, the use of which is directly ancillary to such residential use, and*

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

**22** Section 113(1) presently reads:

*113(1) The municipal secretary shall either mail to each taxable person or deliver to an adult person at the residence or business office of the person taxed one notice during the year with respect to each parcel showing*

*(a) the location of the business or property assessed,*

*(b) the assessed value of the business or property,*

*(c) the several rates of taxation for the current year,*

*(d) the total taxes levied for the current year,*

*(e) the arrears of taxes due in respect of the assessed business or property, and*

*(f) the total taxes due in respect of the assessed business or property.*

**23** Section 115(2) presently reads:

*(2) The by-law may provide*

*(a) that taxes may be paid on any day or days and in full or by instalments, and*

(a) that on punctual payment of any instalment the time of payment of the remainder may be extended to a day or days to be named in the by-law, or that in default of payment of any instalment by the day named for payment of it the subsequent instalment or instalments shall forthwith become payable, or

(b) that in default of payment of any instalment by the day named for the payment of it a penalty not exceeding 1.5% may be imposed on the first day of default and on the first day of each calendar month thereafter in which default continues but not after the end of the year in which the taxes are levied.

24 *Section 117(6) is amended by striking out “No” and substituting “Except as provided in section 115(3)(b), no”.*

25 *Section 153(3) is amended by striking out “or one storm sewer or one water main, as the case may be” and substituting “, one storm sewer and one water main installed under this section”.*

26 *Section 157(1), (2) and (3) are repealed and the following is substituted:*

**157(1)** The council may undertake a local improvement on its own motion after giving notice to each person registered or assessed as an owner

(a) of land abutting on the part of the street or place where the improvement is to be made, or

(b) of land to be benefited by the local improvement.

(2) A notice referred to in subsection (1) shall be delivered or mailed to the post office address shown in the assessment roll of each person referred to in that subsection and shall contain

(a) a description of the nature and location of the local improvement,

(b) the period over which the cost of the local improvement will be spread,

(c) the estimated cost of the local improvement,

(d) that portion, if any, of the estimated cost to be borne by the municipality at large, and

(e) the portion of the estimated cost to be provided by special assessment and the system of special assessment under which the special assessment is proposed to be made or the uniform unit rate of the local improvement.

(3) Unless a majority of the persons referred to in subsection (1), representing at least 1/2 of the value of land, excluding improvements, as that land is valued on the last revised assessment roll, petition the council within 21 days from the date of the last



*(b) that on punctual payment of any instalment the time of payment of the remainder may be extended to a day or days to be named in the by-law or that in default of payment of any instalment by the day named for payment of it, the subsequent instalment or instalments shall forthwith become payable.*

**24** Section 117(6) presently reads:

*(6) No penalty under this section shall be imposed before July 1 in any year.*

**25** Section 153(3) presently reads:

*(3) Nothing in this section shall be deemed to authorize any parcel to be charged in any year a charge for more than one sanitary sewer or one storm sewer or one water main, as the case may be.*

**26** Section 157(1), (2) and (3) presently read:

*157(1) The council, on its own initiative, may cause a notice of its intention to undertake a local improvement to be inserted once in each week for 2 consecutive weeks in at least one newspaper circulating in the municipality.*

*(2) The notice shall describe the nature and location of the proposed improvement and the special assessment to be adopted for it.*

*(3) Unless a majority of the persons registered or assessed as owners*

*(a) of land abutting on that part of the street or place whereon or wherein the improvement is to be made, or*

*(b) of land to be benefited by the local improvements,*

*as the case may be, and representing at least 1/2 in value of the land, excluding improvements thereon, as the land is valued on the last revised assessment roll, petition the council against the proposed improvement within 2 weeks after the last publication of the notice, the local improvement may be undertaken and the cost of it assessed by the system of assessment referred to in the notice.*

delivery or mailing of the notice, the local improvement may be undertaken and the cost of it assessed by the system of assessment referred to in the notice.

27 *Section 158(3) is amended by striking out “one week after the last publication of the notice as provided in section 157(1)” and substituting “14 days after the date of the last delivery or mailing of the notice under section 157(2)”.*

28 *Section 160 is amended by striking out “to an advertisement published” and substituting “a notice”.*

29 *Section 161(1) is amended by striking out “publishing” and substituting “delivery or mailing of”.*

30 *Section 172(2) is repealed and the following is substituted:*

(2) A special assessment in respect of the local improvement may be imposed by the council, either before or after the cost of it has been finally determined, but when a local improvement has been authorized and

(a) has not been constructed or installed, or

(b) has been partially constructed or installed,

a parcel abutting on the proposed local improvement is subject to the special assessment for 1 year and in the following years the special assessment shall be suspended and deferred until the local improvement has been constructed, installed or completed, as the case may be.

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*In accordance with section 4(1) of the Interpretation Act,  
this Bill comes into force on the date it receives Royal  
Assent.*

**27** Section 158(3) presently reads:

*(3) The notice of intention to withdraw the right to sign a petition under section 157 must be submitted to the municipality in which the proposed local improvement is to be undertaken not later than one week after the last publication of the notice as provided in section 157(1).*

**28** Section 160 presently reads:

*160 When a petition has been received, pursuant to section 156 or to an advertisement published pursuant to section 157, in respect of any local improvement work and the doing of the work, in the opinion of 2/3 of all of the members of the council, is necessary or required in the general interest of the district in which the work is situated, the council, notwithstanding lack of consent of the required majority of abutting or other owners concerned, may with the approval of the Local Authorities Board authorize and direct that the work be carried out and the cost thereof charged against the properties concerned on a special frontage assessment system or special local improvement benefit assessment system, as the case may be.*

**29** Section 161(1) presently reads:

*161(1) If a sewer has been constructed, the council, by a vote of 2/3 of all the members at any general or special meeting, may undertake the construction of private drain connections from the sewer to the street line on either or both sides as a local improvement without any petition therefor or without publishing a notice of its intention.*

**30** Section 172(2) presently reads:

*(2) A special assessment in respect of the local improvement may be imposed by the council, either before or after the cost of it has been finally determined but when a local improvement has been authorized but has not been constructed or installed, a parcel abutting on the proposed local improvement shall be subject to the special assessment for one year and in the following years the special assessment shall be suspended and deferred, until the local improvement has been constructed or installed.*