

1986 BILL Pr 4

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First Session, 21st Legislature, 35 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

## BILL Pr 4

CANADA OLYMPIC PARK PROPERTY TAX EXEMPTION ACT

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MR. STEVENS

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First Reading .....

Second Reading .....

Committee of the Whole .....

Third Reading .....

Royal Assent .....

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*Bill Pr 4*  
*Mr. Stevens*

## **BILL Pr 4**

1986

### **CANADA OLYMPIC PARK PROPERTY TAX EXEMPTION ACT**

*(Assented to , 1986)*

WHEREAS the Municipal District of Rocky View No. 44 hereinafter named has by their petition prayed that it be enacted as hereinafter set forth, and it is expedient to grant the prayer of the petition;

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

Definitions

#### **1 In this Act,**

(a) "bobsled and luge run" means that bobsled and luge run constructed in the Canada Olympic Park and includes all construction and materials integrated therewith, and without restricting the generality of the foregoing, all refrigeration equipment, all starting and timing devices, all electronic or computing equipment, all telecommunication devices and all facilities and appurtenances constructed or utilized for the purpose of the bobsled and luge run and includes any building or structure erected or placed on, in, over or under land provided it is used solely in connection with the bobsled and luge run and anything affixed to or integrated into the bobsled and luge run and any machinery, equipment, appliances, refrigeration equipment, ice making and snow making equipment and other things including the supporting foundations and footings that form an integral part of the structure designed for or used in the bobsled and luge run;

- (b) “Canada Olympic Park” means that parcel of land located within the Municipal District of Rocky View No. 44 on lands legally described as Block 64 Plan 8511194 containing 83.4 hectares more or less (206.1 acres more or less) excepting thereout all mines and minerals;
- (c) “CODA” means the Calgary Olympic Development Association;
- (d) “Crown” means Her Majesty the Queen in the Right of either the Federal Government or the Provincial Government of Alberta;
- (e) “Minister” means the Minister of Municipal Affairs;
- (f) “Municipality” means the Municipality or Municipalities within which the Canada Olympic Park is located at any time;
- (g) “*Municipal Taxation Act*” means the *Municipal Taxation Act* of the Province of Alberta being chapter M-31 of the Revised Statutes of Alberta 1980;
- (h) “owner” means
  - (i) in reference to land, the person registered under the *Land Titles Act* as the owner of the fee simple estate in the land, and
  - (ii) in the case of property other than land, any person who is in legal possession of it;
- (i) “purchaser” means a person who is purchasing or who has purchased or is otherwise acquiring or has acquired land or improvements and has not disposed of his interest to another person that has not yet become the legal owner of the land or improvements, whether he purchases or otherwise acquires the land from the owner directly or indirectly;
- (j) “ski jumps” means those ski jumps constructed in the Canada Olympic Park and without restricting the generality of the foregoing, all refrigeration equipment, all starting and timing devices, all electronic or computing equipment, all telecommunication devices and all facilities and appurtenances constructed or utilized for the purpose of the ski jumps and includes any building or structure erected or placed on, in, over or under land provided it is used solely in connection with the ski jumps and anything affixed to or integrated into the ski jumps and any machinery, equipment, appliances, refrigeration equipment, ice making and snow making equipment and other things including the supporting foundations and footings that form an integral part of the structure designed for or used in the ski jumps.

Exemption	<b>2</b> For so long as CODA is the owner of the ski jumps and bobsled and luge run, that property shall be exempt from assessment and taxation by the Municipality.
Exclusions	<p><b>3(1)</b> Nothing in this Act shall prevent or exempt from assessment and taxation</p> <p>(a) the interest of a person who is a purchaser of any of the ski jumps or the bobsled and luge run, or</p> <p>(b) an occupant of either of the ski jumps or the bobsled and luge run, or part thereof, under a lease, licence or permit</p> <p>who shall be liable for assessment and taxation by the Municipality and the interest of that person in the property shall be assessed in the same manner as if he were the owner of the property unless the person is himself exempt from taxation.</p> <p>(2) Subsection (1) does not apply with respect to</p> <p>(a) an occupant in possession of property in an official capacity on behalf of a person exempt from taxation;</p> <p>(b) an occupant under lease, licence or permit of property owned by a municipality or leased from the Crown by a municipality.</p>
Other lands affected	<b>4</b> Nothing in this Act shall affect or exempt any other land or improvement in the Canada Olympic Park that would otherwise be subject to assessment and taxation.
Regulations	<b>5</b> The Minister may make regulations providing for any matter or thing he considers necessary or advisable to facilitate the carrying out of this Act according to its intent.
Disputes	<b>6</b> Any dispute with respect to taxation or the extent of the exemption herein provided shall be determined in accordance with the procedure for determining assessments and taxation as set out under the <i>Municipal Taxation Act</i> .

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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.*