

1987 BILL 277

Second Session, 21st Legislature, 36 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 277

**AN ACT TO AMEND THE
MUNICIPAL TAXATION ACT**

MR. TAYLOR

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 277
Mr. Taylor

BILL 277

1987

AN ACT TO AMEND THE MUNICIPAL TAXATION ACT

(Assented to , 1987)

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2 Section 1(j) is repealed and the following is substituted:

(j) "farm land" means land used for farming operations and
consisting of one parcel or more than one parcel operated as a
unit

(i) by a person who derives from the farming operation
on that parcel or unit an income sufficient to provide a
livelihood, if the parcel or unit contains 20 acres or more or
has been reduced to less than 20 acres by expropriation, or

(ii) by a person who derives his principal income from the
farming operations on that parcel or unit, if the parcel or unit
contains less than 20 acres,

but does not include any parcel of land within a city, town, new
town, village or summer village if it

(iii) contains less than 10 acres, or

(iv) is zoned for a use other than agriculture,

Explanatory Notes

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

2 Section 1(j) presently reads:

1 In this Act,

(j) "farm land" means land used for farming operations and consisting of one parcel or more than one parcel operated as a unit

(i) by a person who derives from the farming operation on that parcel or unit an income sufficient to provide a livelihood, if the parcel or unit contains 20 acres or more or has been reduced to less than 20 acres by expropriation, or

(ii) by a person who derives his principal income from the farming operations on that parcel or unit, if the parcel or unit contains less than 20 acres,

but does not include a parcel less than one acre in area;

unless the council of the municipality in which it is situated is of the opinion that it would be just and equitable to tax the parcel as farm land and designates the parcel by resolution as being farm land;