

1991 BILL 24

Third Session, 22nd Legislature, 40 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 24

MUNICIPAL TAXATION AMENDMENT ACT, 1991

MR. CLEGG

First Reading
Second Reading
Committee of the Whole
Third Reading
Royal Assent

Bill 24
Mr. Clegg

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MUNICIPAL TAXATION AMENDMENT ACT, 1991

(Assented to , 1991)

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 15 is amended

(a) by adding the following after subsection (2):

(2.1) Subsection (2) does not apply to land used for or
occupied by a processing plant.

(b) by adding the following after subsection (4):

(5) In this section, "processing plant" means

- (a) a plant for the extraction of hydrogen sulphide, helium, natural gas liquids or other similar substances from gas,
- (b) a manufacturing or industrial plant where oil is refined or upgraded, or
- (c) an installation for producing a mineral or for upgrading the quality of a mineral, other than oil or gas, and includes any transportation or storage facility associated with the production or upgrading.

Explanatory Notes

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

2 Section 15 presently reads in part:

15(1) When, by virtue of a lease, licence or permit from the owner of a parcel of land, a person is in occupation of a part of the surface of that land for the purpose of

(a) working any mines or minerals in or under that land or in or under land in the vicinity of it,

(b) drilling for oil, salt or natural gas, or

(c) operating a well for oil, salt or natural gas,

the improvements on the land and used or intended to be used or capable of being used for the purposes for which the surface of the land is in part occupied shall be assessed to the person so in occupation.

(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,

3 *Section 78 is amended in subsections (2) and (3) by striking out “on submission of the account of the Department of Municipal Affairs” and substituting “on the day or days approved by the Minister”.*

4 *Section 93(13) is repealed and the following is substituted:*

(13) Notwithstanding anything in this or any other Act, the council of a municipality or the board of a collecting school district may, by by-law, or the Minister in the case of an improvement district may, by order, exempt from taxation all or a percentage of the assessment of

- (a)** improvements described in section 1(n)(iii), and
- (b)** land and improvements that are owned by a municipality or leased from the Crown by a municipality and that are occupied by a person described in section 3(2)(b).

5 *Section 96(2) is amended*

- (a)** *by striking out “one rate of tax applicable to the non-residential property and another rate applicable to” and substituting “different rates of tax applicable to non-residential property, vacant residential land, vacant non-residential land and”;*
- (b)** *by striking out “and” at the end of clause (a) and by adding the following after clause (a):*

but the rate of assessment of it shall not exceed the rate of assessment on farm land adjacent to the land held under the lease, licence or permit.

3 Section 78(2) and (3) presently read:

(2) Whenever an assessment is made pursuant to subsection (1) the cost of the assessment shall be computed in a manner approved by the Minister and an amount not exceeding 75% of the computed cost constitutes a debt due to the Crown by the municipality and shall be paid by the municipality concerned on submission of the account of the Department of Municipal Affairs and the remaining percentage of the cost shall be borne by the Government.

(3) In the case of a general assessment of all or any part of a city made pursuant to subsection (1), the cost of any assistance given pursuant to that subsection shall be computed in a manner approved by the Minister and an amount not exceeding 75% of the computed cost constitutes a debt due to the Crown by the city and shall be paid by the city concerned on submission of the account of the Department of Municipal Affairs and the remaining percentage of the cost shall be borne by the Government.

4 Section 93(13) presently reads:

(13) Notwithstanding anything in this or any other Act,

(a) the council of a municipality or the board of a collecting school district by by-law, or

(b) the Minister, in the case of an improvement district, by order

may exempt from taxation all or such percentage of the assessment of improvements described in section 1(n)(iii) as is considered advisable.

5 Section 96(2) presently reads:

(2) If a council passes a by-law under subsection (1), the council, notwithstanding section 93(1), may in authorizing the levy under that subsection, establish one rate of tax applicable to the non-residential property and another rate applicable to farm land and

(a) establish a rate applicable to residential property that is less than the rate applicable to non-residential property and less than the rate applicable to farm land, and

- (a.1) establish a rate applicable to vacant residential land that is not more than the rate applicable to residential property,
- (a.2) establish a rate applicable to vacant non-residential land that is not more than the rate applicable to non-residential property, and

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

(1.01) If a person owns more than one parcel, the council may authorize the use of one tax notice under subsection (1) with respect to those parcels.

7 *Section 117 is amended*

(a) by adding the following after subsection (1):

(1.1) The council may, by by-law, provide that a penalty under subsection (1) for the non-payment of business tax is due 30 days after the notice under section 113(1) is mailed or delivered.

(b) in subsection (6) by adding "in subsection (1.1) or" after "Except as provided".

8 *Section 149(1) is amended by adding the following after clause (r):*

(b) when more than one class of residential property is provided for, establish different rates applicable to the different classes of residential property each of which or any one or more of which rates may be less than the rate established for non-residential property or farm land but none of which shall be more than the rate established for non-residential property or farm land.

6 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.*

7 Section 117 presently reads in part:

117(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 any additional percentage charge, not exceeding 18%, that is considered expedient, for the non-payment of the taxes or any instalment thereof on any day or days named, and may make the percentage charge on a sliding scale according to the time the taxes or any instalment thereof may remain unpaid.

(2) Any percentage charge imposed under subsection (1) shall be added to and forms a part of the unpaid taxes.

(6) Except as provided in section 115(3)(b), no penalty under this section shall be imposed before July 1 in any year.

8 Section 149(1) presently reads in part:

149(1) The council may authorize a work of any of the following types to be undertaken as a local improvement:

- (r.1) the acquisition, construction or alteration of or the cleaning of obstructions from a storm sewer drainage facility, drain, ditch, intermittent watercourse or continuous watercourse;**
- (r.2) the lowering of water in a lake or a pond;**

(r) the acquisition, construction, deepening, enlarging or extending of a water system and the making of service connections to it;

(s) the acquisition, construction, enlarging or extending of a gas supply system and the making of service connections to it;