

1996 BILL 34

Fourth Session, 23rd Legislature, 45 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 34

**MUNICIPAL GOVERNMENT
AMENDMENT ACT, 1996**

MR. LANGEVIN

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 34
Mr. Langevin

BILL 34

1996

MUNICIPAL GOVERNMENT AMENDMENT ACT, 1996

(Assented to , 1996)

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

Amends SA
1994 cM-26.1

1 The Municipal Government Act is amended by this Act.

*2 Section 21 is amended by striking out “requires” and
substituting “acquires”.*

3 Section 71 is amended by striking out “prior”.

4 Section 72(2) is repealed and the following is substituted:

(2) This section does not apply when a municipality
acquires

(a) an option on land outside its boundaries, but it does
apply when the municipality exercises the option, or

(b) an estate or interest in mines and minerals.

Explanatory Notes

1 Amends chapter M-26.1 of the Statutes of Alberta, 1994.

2 Section 21 presently reads:

21 If a municipality requires land abutting a road intending that the land will become part of the road and, before the land is incorporated into the road, the municipality grants to an adjoining land owner a licence or permit to occupy the land, the land subject to the licence or permit is deemed to be part of the road.

3 Section 71 presently reads:

71 No municipality may acquire an estate or interest in mines or minerals without the prior approval of the Lieutenant Governor in Council.

4 Section 72 presently reads:

72(1) A municipality may acquire an estate or interest in land outside its boundaries only if

(a) the council of the municipal authority in whose boundaries the land is located consents in writing to the acquisition or, in the case of a municipal authority that is an improvement district or special area, the Minister consents in writing to the acquisition, and

(b) after the written consent is given, the council that wishes to acquire the estate or interest in the land authorizes the acquisition.

5 *Section 125 is amended by striking out “If an application for the annexation of land has been referred to the Board, the” and substituting “The”.*

6 *Section 126 is repealed and the following is substituted:*

Annexation
order without
report

126 Despite sections 116 to 125, the Lieutenant Governor in Council, on the recommendation of the Minister, may by order annex land to a municipal authority.

7 *Section 131(b) is repealed and the following is substituted:*

- (b) may conduct a public meeting, which if conducted must be advertised in accordance with section 606, to discuss the implications of the dissolution, and

8 *Section 135 is amended*

(a) in subsection (1)

(i) in clauses (a) and (d) by striking out “land” wherever it occurs and substituting “area of land”;

(ii) by adding the following after clause (a):

(a.1) all taxes due to the old municipal authority are deemed to be arrears of taxes due to the new municipal authority and may be collected and dealt with by the new municipal authority as if it had imposed the taxes,

(a.2) all rights of action and actions by or against the old municipal authority that relate to that area of land become rights of action and actions by or against the new municipal authority and cease to be rights of action and actions by or against the old municipal authority,

(iii) in clause (b)

(2) This section does not apply when a municipality acquires an option on land outside its boundaries, but it does apply when the municipality exercises the option.

5 Section 125 presently reads:

125 If an application for the annexation of land has been referred to the Board, the Lieutenant Governor in Council, after considering the report of the Board, may by order annex land from a municipal authority to another municipal authority.

6 Section 126 presently reads:

126 Despite sections 116 to 124, the Lieutenant Governor in Council may by order annex land to a municipal authority if the Minister believes that

- (a) the proposed annexation is of a minor nature, and*
- (b) there is no dispute about the proposed annexation.*

7 Section 131(b) presently reads:

131 The Minister, before completing a dissolution study,

- (b) may conduct at least one public meeting that is advertised in accordance with section 606 to discuss the implications of the dissolution, and*

8 Section 135 presently reads in part:

135(1) When an order under this Part has the effect of including or placing an area of land that was in one municipal authority (in this section called the "old municipal authority") in another municipal authority (in this section called the "new municipal authority") as a result of the formation, annexation, amalgamation or dissolution of a municipal authority, then, unless the order otherwise provides,

- (a) the new municipal authority becomes the successor of the old municipal authority with respect to that land and the old municipal authority ceases to have any jurisdiction with respect to that land,*
- (b) all the assets, liabilities, rights and obligations of the old municipal authority that relate to that land automatically pass to the new municipal authority and cease to be those of the old municipal authority,*
- (c) if at the time of the notice under section 103 or 116, any land or any portion of it is designated or required to be provided as a public utility lot, environmental reserve, municipal reserve or municipal and school reserve under a former Act as defined in Part 17, the ownership of the*

(A) by adding “, duties, functions” after “rights”;

(B) by striking out “land” and substituting “area of land”;

(b) in subsection (4) by striking out “land” wherever it occurs and substituting “area of land”.

9 Section 170(2) is amended by striking out “matter,” and substituting “matter”.

10 Section 171(a)(iv) is amended by striking out “of officer” and substituting “or officer”.

land becomes vested in the new municipal authority in place of the old municipal authority, and

- (d) bylaws and resolutions of the old municipal authority that apply specifically to the land continue to apply to it until repealed or others are made in their place by the new municipal authority.*

(4) The Minister may

- (a) authorize the council of the new municipal authority to impose an additional tax under Part 10 on the land to meet obligations under a borrowing made by the old municipal authority in respect of that land,*
- (b) make any provision necessary to protect any rights that any person has in relation to the land, or*
- (c) direct the transfer of assets and liabilities from one municipal authority to another.*

9 Section 170(2) presently reads:

(2) For the purposes of subsection (1), a person is monetarily affected by a matter, if the matter monetarily affects

- (a) the person directly,*
- (b) a corporation, other than a distributing corporation, in which the person is a shareholder, director or officer,*
- (c) a distributing corporation in which the person beneficially owns voting shares carrying at least 10% of the voting rights attached to the voting shares of the corporation or of which the person is a director or officer, or*
- (d) a partnership or firm of which the person is a member.*

10 Section 171(a) presently reads:

171 A council may by bylaw

- (a) require that each councillor file with a designated officer a statement of the name or names of*
 - (i) the councillor's family,*
 - (ii) the employers of the councillor,*
 - (iii) each corporation, other than a distributing corporation, in which the councillor is a shareholder, director or officer,*
 - (iv) each distributing corporation in which the councillor beneficially owns voting shares carrying at least*

11 Section 173(b) is repealed and the following is substituted:

(b) the agreement is

(i) for the sale of goods, or

(ii) for the provision of services to the municipality or to persons contracting with the municipality

at competitive prices by a dealer in those goods or services that is incidental to or in the ordinary course of the business,

12 Section 232(2) is amended by adding “a new bylaw under Part 8, 9, 10 or 17 or” after “requesting”.

13 Section 241(a) is amended by striking out “3 years” wherever it occurs and substituting “5 years”.

14 Section 257(1) and (3) are amended by striking out “3 years” and substituting “5 years”.

10% of the voting rights attached to the voting shares of the corporation or of which the councillor is a director or officer, and

(v) each partnership or firm of which the councillor is a member,

11 Section 173(b) presently reads:

173 No agreement with a municipality under which a councillor of the municipality has a pecuniary interest is binding on the municipality unless

(b) the agreement is for the sale of goods or the provision of services to the municipality or to persons contracting with the municipality at competitive prices by a dealer in those goods or services that is incidental to or in the ordinary course of the business,

12 Section 232(2) presently reads:

(2) A petition requesting an amendment or repeal of a bylaw or resolution made under Part 8, 9, 10 or 17 has no effect.

13 Section 241(a) presently reads:

241 In this Part,

(a) "borrowing" means the borrowing of money and includes

(i) borrowing to refinance, redeem or restructure existing debt,

(ii) a lease of capital property with a fixed term beyond 3 years or a fixed term of less than 3 years but with a right of renewal that would, if exercised, extend the original term beyond 3 years, and

(iii) an agreement to purchase capital property that creates an interest in the capital property to secure payment of the capital property's purchase price if payment of the purchase price under the agreement exceeds 3 years;

14 Section 257(1) and (3) presently read:

257(1) This section applies to a borrowing made for the purpose of financing a capital property when the term of the borrowing does not exceed 3 years.

15 Section 258(1) is amended by striking out “3 years” and substituting “5 years”.

16 Section 259(2) is amended by striking out “3 years” and substituting “5 years”.

17 Section 280 is amended by adding the following after subsection (3):

(4) The council of the City of Edmonton or of the City of Calgary may, on the approval of the Minister, appoint by bylaw an employee of the municipality to be the auditor for the municipality if the person is a chartered accountant, certified management accountant or certified general accountant and reports directly to the council.

18 Section 284 is amended

(a) by renumbering it as section 284(1);

(b) in subsection (1)(k) by adding the following after subclause (i):

(i.1) street lighting systems, including structures, installations, fittings and equipment used to supply light, but not including land or buildings,

(c) in subsection (1)(k)(iii)

(i) by striking out “and” at the end of paragraph (D);

(ii) in paragraph (E) by striking out “, whether it is by way of a lease, licence or permit from the Crown,” and substituting “if it is by way of a lease, licence or permit from the Crown, and”;

(iii) by adding the following after paragraph (E):

(E.1) the legal interest in any land other than that referred to in paragraph (E) that forms the

(3) The amount to be borrowed, together with the unpaid principal of other borrowings made for the purpose of financing a capital property that have a term not exceeding 3 years, must not exceed 30% of the amount that the municipality estimates will be raised in taxes in the year that the borrowing is made.

15 Section 258(1) presently reads:

258(1) This section applies to a borrowing made for the purpose of financing a capital property when the term of the borrowing exceeds 3 years.

16 Section 259(2) presently reads:

(2) The term of the borrowing must not exceed 3 years.

17 Section 280 presently reads:

280(1) Each council must appoint one or more auditors for the municipality.

(2) Each council must appoint one or more auditors for each of its controlled corporations if there is no statutory requirement for an audit of the accounts of the controlled corporation.

(3) A council may not appoint a councillor, an employee of the municipality or an employee of one of its controlled corporations to be an auditor.

18 Section 284 presently reads in part:

284 In this Part and Parts 10, 11 and 12,

(k) "linear property" means

(i) electric power systems, including structures, installations, materials, devices, fittings, apparatus, appliances and machinery and equipment, owned or operated by a person whose rates are controlled or set by the Public Utilities Board or by a municipality or under the Small Power Research and Development Act, but not including land or buildings,

(ii) telecommunications systems, including

(A) cables, amplifiers, antennae and drop lines, and

(B) structures, installations, materials, devices, fittings, apparatus, appliances and machinery and equipment,

intended for or used in the communication systems of cable distribution undertakings and

site of wells used for any of the purposes described in paragraph (C), if the municipality in which the land is located has prepared assessments in accordance with this Part that are to be used for the purpose of taxation in 1996 or a subsequent year,

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

(2) In this Part and in Parts 10, 11 and 12, a reference to a parcel of land that is held under a lease, licence or permit from the Crown in right of Alberta or Canada includes a part of the parcel.

telecommunication carriers that are owned or operated by a company as defined in Part 3 of the Telecommunications Act or that are subject to the regulatory authority of the Canadian Radio-television and Telecommunications Commission or any successor of the Commission, but not including

(C) cables, structures, amplifiers, antennae or drop lines installed in and owned by the owner of a building to which telecommunications services are being supplied, or

(D) land or buildings,

and

(iii) pipelines, including

(A) any continuous string of pipe, including loops, by-passes, cleanouts, distribution meters, distribution regulators, remote telemetry units, valves, fittings and improvements used for the protection of pipelines intended for or used in gathering, distributing or transporting gas, oil, coal, salt, brine, wood or any combination, product or by-product of any of them, whether the string of pipe is used or not,

(B) any pipe for the conveyance or disposal of water, steam, salt water, glycol, gas or any other substance intended for or used in the production of gas or oil, or both,

(C) any pipe in a well intended for or used in

(I) obtaining oil or gas, or both, or any other mineral,

(II) injecting or disposing of water, steam, salt water, glycol, gas or any other substance to an underground formation,

(III) supplying water for injection to an underground formation, or

(IV) monitoring or observing performance of a pool, aquifer or an oil sands deposit.

(D) well head installations or other improvements located at a well site intended for or used for any of the purposes described in paragraph (C) or for the protection of the well head installations, and

(E) the legal interest in the land that forms the site of wells used for any of the purposes described

19 Section 287 is amended

(a) by repealing subsection (1) and substituting the following:

Rules when
adopting
assessments

287(1) When assessments are adopted in a municipality, the following property is deemed to be omitted from the bylaw authorizing the adoption and the assessor must prepare assessments for that property:

- (a) machinery and equipment;
- (b) other property the value of which
 - (i) has decreased, as a result of the destruction of an improvement, from its value in the last year when assessments were prepared for all property in the municipality, or
 - (ii) has increased, as a result of the addition, completion or repair of an improvement, from its value in the last year when assessments were prepared for all property in the municipality.

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

- (3) This section expires on December 31, 1997.

20 Section 288 is amended by renumbering it as section 288(1) and by adding the following after subsection (1):

- (2) This section expires on December 31, 1997.

in paragraph (C), whether it is by way of a lease, licence or permit from the Crown,

but not including

(F) the inlet valve or outlet valve or any installations, materials, devices, fittings, apparatus, appliances, machinery or equipment between those valves in

(I) any processing, refining, manufacturing, marketing, transmission line pumping, heating, treating, separating or storage facilities, or

(II) a regulating or metering station,

or

(G) land or buildings;

19 Section 287 presently reads:

287(1) When assessments are adopted in a municipality, the assessor must prepare assessments for any property omitted from the bylaw authorizing the adoption.

(2) Assessments prepared under subsection (1) must

(a) be prepared as if they were being prepared in the last year when assessments were prepared for all property in the municipality,

(b) reflect the property values that existed in the last year when assessments were prepared for all property in the municipality, and

(c) when the property is machinery and equipment, allow depreciation on it in accordance with the regulations.

20 Section 288 presently reads:

288 Each municipality must advise the Minister annually, not later than December 1, whether the municipality will be preparing or adopting assessments in the following year.

21 Section 289(2)(a) is amended by striking out “in which the assessment is prepared” and substituting “prior to the year in which a tax is imposed under Part 10 in respect of the property”.

22 Section 292(3)(a) is amended by striking out “in which the assessment is prepared” and substituting “prior to the year in which a tax is imposed under Part 10 in respect of the linear property”.

23 Section 297 is amended

(a) in subsection (1) by adding the following after clause (c):

(d) class 4 - machinery and equipment.

(b) in subsection (4)

(i) by adding the following after clause (a):

(a.1) “machinery and equipment” does not include

(i) any thing that falls within the definition of linear property as set out in section 284(1)(k), or

(ii) any component of a manufacturing or processing facility that is used for the cogeneration of power;

(ii) in clause (b) by adding “; components of manufacturing or processing facilities that are used

21 Section 289(2) presently reads:

(2) Each assessment must reflect

- (a) the characteristics and physical condition of the property on December 31 of the year in which the assessment is prepared, and*
- (b) the valuation standard set out in the regulations for that property.*

22 Section 292(3) presently reads:

(3) Each assessment must be based on a report provided by December 31 to the Minister by the operator of the linear property, showing

- (a) the specifications and characteristics of the linear property on October 31 of the year in which the assessment is prepared,*
- (b) the legal descriptions of the parcels of land occupied by the linear property, where appropriate,*
- (c) the address to which assessment notices may be sent, and*
- (d) any other information requested by the Minister.*

23 Section 297(1) and (4) presently read:

297(1) After an assessment of property is prepared or adopted, the assessor must assign one or more of the following assessment classes to the property:

- (a) class 1 - residential;*
- (b) class 2 - non-residential;*
- (c) class 3 - farm land.*

(4) In this section,

- (a) "farm land" means land used for farming operations as defined in the regulations;*
- (b) "non-residential", in respect of property, means linear property or other property on which industry, commerce or another use takes place or is permitted to take place under a land use bylaw passed by a council, but does not include farm land or land that is used or intended to be used for permanent living accommodation;*

for the cogeneration of power” *after* “linear property”;

(iii) *in clause (c) by adding “, machinery and equipment” after “farm land”.*

24 Section 298 is amended

(a) by renumbering it as section 298(1);

(b) in subsection (1)

(i) by striking out “and” at the end of clause (a)(i) and substituting “or”;

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

(i) roads, but not including a road right of way that is held under a lease, licence or permit from the Crown in right of Alberta or Canada or from a municipality and that is used for a purpose other than as a road;

(i.1) weigh scales, inspection stations and other improvements necessary to maintain the roads referred to in clause (i) and to keep those roads and users safe, but not including a street lighting system owned by a corporation, a municipality or a corporation controlled by a municipality;

(iii) by repealing clause (j) and substituting the following:

(j) property held by the Crown in right of Alberta or Canada in a municipal district, improvement district, special area or specialized municipality that

(i) is not used or actively occupied by the Crown, or

(ii) is not occupied under an interest or right granted by the Crown,

unless the property is located in a hamlet or in an urban service area as defined in an order creating a specialized municipality;

- (c) *“residential”, in respect of property, means property that is not classed by the assessor as farm land or non-residential.*

24 Section 298 presently reads in part:

298 *No assessment is to be prepared for the following property:*

- (a) *a facility, works or system for*
 - (i) *the collection, treatment, conveyance or disposal of sanitary sewage, and*
 - (ii) *storm sewer drainage,*
that is owned by the Crown in right of Alberta or Canada; a municipality or a regional services commission;
- (i) *roads, but not including any part of a road that is occupied under a lease, licence or permit, and improvements necessary to maintain the roads, regulate road users and keep the roads and users safe;*
- (j) *property held by the Crown in right of Alberta or Canada in a municipal district, improvement district, special area or specialized municipality that*
 - (i) *is not used or actively occupied by the Crown, or*
 - (ii) *is not occupied under an interest or right granted by the Crown;*
- (k) *any provincial park, roadside camp or picnic ground held by the Crown in right of Alberta or Canada, but not including any residence or the land attributable to the residence;*
- (r) *linear property forming part of a rural gas distribution system where that gas distribution system is*
 - (i) *owned by a municipality or a rural gas co-operative association organized under the Rural Utilities Act, or*
 - (ii) *subject to a franchise area approval under the Rural Gas Act;*

(iv) *in clause (k) by striking out “, roadside camp or picnic ground” and substituting “or recreation area”;*

(v) *in clause (r) by adding the following after subclause (ii):*

but not including gas pipelines owned by rural gas co-operative associations

(iii) from the regulating and metering station to an industrial customer consuming more than 10 000 gigajoules of gas during any period that starts on November 1 in one year and ends on October 31 in the next year and that precedes the year in which the assessment for those pipelines is to be used for the purpose of imposing a tax under Part 10, or

(iv) that serve or deliver gas to

(A) a city, town, village, summer village or hamlet, or

(B) an urban service area as defined in an order creating a specialized municipality

that has a population of more than 500 people;

(c) *by adding the following after subsection (1):*

(2) In subsection (1)(r)(iii), “industrial customer” means a customer that operates a factory, plant, works or industrial process related to manufacturing and processing.

25 *Section 304 is amended*

(a) *in subsection (1)(c) by adding “or, if the parcel of land and improvements that were the subject of a lease, licence or permit have been sold under an agreement for sale, the purchaser under that agreement” after “consent of that holder”;*

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

(5) A bylaw passed under subsection (1)(j)(ii) on or after January 1, 1996 and before the coming into force of this subsection has no effect.

(6) A bylaw passed under subsection (1)(j)(ii)

25 Section 304(1)(c) and (j) presently read as follows:

304(1) The name of the person described in column 2 must be recorded on the assessment roll as the assessed person in respect of the assessed property described in column 1.

<i>(c) a parcel of land and the improvements to it held under a lease, licence or permit from the Crown in right of Alberta or Canada or a municipality;</i>	<i>(c) the holder of the lease, licence or permit or the person who occupies the land with the consent of that holder;</i>
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- (a) must be advertised, and
 - (b) has no effect until the beginning of the year commencing at least 12 months after the bylaw is passed.
- (7) When a bylaw is passed under subsection (1)(j)(ii), the owner of the mobile unit is the assessed person for the purpose of making a complaint under section 460(1) relating to the mobile unit.

26 *Section 354 is amended by adding the following after subsection (3):*

(3.1) The tax rate set for the class referred to in section 297(1)(d) to raise the revenue required under section 353(2)(a) must be equal to the tax rate set for the class referred to in section 297(1)(b) to raise revenue for that purpose.

27 *Section 361(a) is repealed.*

28 *Section 362(n) is amended by adding “and any other property that is described in the regulations” after “regulations”.*

- (j) *a mobile unit located on a site in a mobile home park and any other improvements located on the site and owned or occupied by the person occupying the mobile unit;*
- (j) *the owner of*
 - (i) *the mobile unit, or*
 - (ii) *the mobile home park if the municipality passes a bylaw to that effect;*

26 Section 354 presently reads:

354(1) The property tax bylaw must set and show separately all of the tax rates that must be imposed under this Division to raise the revenue required under section 353(2).

(2) A tax rate must be set for each assessment class or sub-class referred to in section 297.

(3) The tax rate may be different for each assessment class or sub-class referred to in section 297.

(4) The tax rates set by the property tax bylaw must not be amended after the municipality sends the tax notices to the taxpayers.

27 Section 361(a) presently reads:

361 The following are exempt from taxation under this Division:

- (a) parcels of land held under homestead or cultivation leases from the Crown;*

28 Section 362(n) presently reads:

362 The following are exempt from taxation under this Division:

- (n) property that is*
 - (i) owned by a municipality and held by a non-profit organization in an official capacity on behalf of the municipality,*
 - (ii) held by a non-profit organization and used solely for community games, sports, athletics or recreation for the benefit of the general public,*
 - (iii) used for a charitable or benevolent purpose that is for the benefit of the general public, and owned by*

29 *Section 363(1) is amended*

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

(b) property held by and used in connection with

- (i) the Canadian Hostelling Association–Northern Alberta District,
- (ii) the Southern Alberta Hostelling Association,
- (iii) Hostelling International–Canada–Northern Alberta, or
- (iv) Hostelling International–Canada–Southern Alberta,

unless the property is operated for profit or gain;

(b) in clause (c) by striking out “armed” and substituting “allied”.

30 *Section 365(1) is amended by striking out “sections 361 to 364” and substituting “sections 351(1)(b) and 361 to 364 and any other Act”.*

31 *Section 366 is amended by adding the following after subsection (4):*

(A) the Crown in right of Alberta or Canada, a municipality or any other body that is exempt from taxation under this Division and held by a non-profit organization, or

(B) by a non-profit organization,

or

(iv) held by a non-profit organization and used to provide senior citizens with lodge accommodation as defined in the Alberta Housing Act,

and that meets the qualifications in the regulations;

29 Section 363(1) presently reads:

363(1) The following are exempt from taxation under this Division:

(a) property held by and used in connection with Ducks Unlimited (Canada) under a lease, licence or permit from the Crown in right of Alberta or Canada;

(b) property held by and used in connection with the Canadian Youth Hostel Association, unless the property is operated for profit or gain;

(c) property held by and used in connection with a branch or local unit of the Royal Canadian Legion, the Army, Navy and Air Force Veterans in Canada or other organization of former members of any armed forces;

(d) student dormitories.

30 Section 365 presently reads:

365(1) Property that is licensed under the Liquor Control Act is not exempt from taxation under this Division, despite sections 361 to 364.

(2) Despite subsection (1), property listed in section 362(n)(ii) and (iii) in respect of which a Class C licence is issued under regulations under the Liquor Control Act is exempt from taxation under this Division.

31 Section 366 presently reads:

366(1) Each year a municipality may apply to the Crown for a grant if there is property in the municipality that the Crown has an interest in.

(5) The Crown may pay a grant under this section in respect of property referred to in subsection (3)(g) if in the Crown's opinion it is appropriate to do so.

32 *Section 368 is amended by adding the following after subsection (3):*

- (4) When a mobile unit is moved out of a municipality,
 - (a) it becomes exempt from taxation by that municipality when it is moved, and
 - (b) it becomes taxable by another municipality when it is located in that other municipality.

(2) The Crown may pay to the municipality a grant not exceeding the amount that would be recoverable by the municipality if the property that the Crown has an interest in were not exempt from taxation under this Division.

(3) When calculating a grant under this section, the following must not be considered as Crown property unless subsection (4) applies:

- (a) property listed in section 298;*
- (b) museums and historical sites;*
- (c) public works reserves;*
- (d) property used in connection with academic, trade, forestry or agricultural schools, colleges or universities, including student dormitories;*
- (e) property used in connection with hospitals and institutions for mentally disabled persons;*
- (f) property owned by an agent of the Crown in respect of which another enactment provides for payment of a grant in place of a property tax;*
- (g) property in respect of which the Crown is not the assessed person.*

(4) If any of the property listed in subsection (3) is a single family residence, the property must be considered as Crown property when calculating a grant under this section.

32 Section 368 presently reads:

368(1) An exempt property or part of an exempt property becomes taxable if

- (a) the use of the property changes to one that does not qualify for the exemption, or*
- (b) the occupant of the property changes to one who does not qualify for the exemption.*

(2) A taxable property or part of a taxable property becomes exempt if

- (a) the use of the property changes to one that qualifies for the exemption, or*
- (b) the occupant of the property changes to one who qualifies for the exemption.*

(3) If the taxable status of property changes, a tax imposed in respect of it must be pro-rated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

33 *Section 370(c) is amended by adding “and describing other property that is exempt from taxation pursuant to section 362(n)” after “section 362(n)”.*

34 *Section 410 is amended by adding the following after clause (c):*

- (c.1) “remedial costs” means expenses incurred to perform work under an environmental protection order or an enforcement order issued under the *Environmental Protection and Enhancement Act*;

35 *Section 418 is amended*

(a) by repealing subsection (2) and substituting the following

(2) Unless subsection (4) applies, the public auction must be held in the period beginning on the date referred to in section 417(2)(a) and ending on March 31 of the year immediately following that date.

(b) by adding the following after subsection (3):

(4) The municipality may enter into an agreement with the owner of a parcel of land shown on its tax arrears list providing for the payment of the tax arrears over a period not exceeding 3 years, and in that event the parcel need not be offered for sale under subsection (1) until

(a) the agreement has expired, or

33 Section 370(c) presently reads:

370 The Minister may make regulations

(c) respecting the qualifications required for the purposes of section 362(n).

34 Section 410 presently reads:

410 In this Division,

- (a) "encumbrance" means an encumbrance as defined in the Land Titles Act;*
- (b) "encumbrancee" means the owner of an encumbrance;*
- (b.1) "parcel of land" means a parcel of land and the improvements on it;*
- (c) "Registrar" means the Registrar, as defined in the Land Titles Act, of the appropriate Land Titles Office;*
- (d) "reserve bid" means the minimum price at which a municipality is willing to sell a parcel of land at a public auction;*
- (e) "tax" means a property tax, a special tax or a local improvement tax;*
- (f) "tax recovery notification" means a notice, in writing, that part or all of the taxes imposed in respect of a parcel of land by a municipality are in arrears.*

35 Section 418 presently reads:

418(1) Each municipality must offer for sale at a public auction any parcel of land shown on its tax arrears list if the tax arrears are not paid.

(2) The public auction must be held in the period beginning on the date before which the tax arrears must be paid under section 417(2)(a) and ending on March 31 of the year immediately following that date.

(3) Subsection (1) does not apply to a parcel in respect of which the municipality has started an action under section 411(2) to recover the tax arrears before the date of the public auction.

(b) the owner of the parcel breaches the agreement,
whichever occurs first.

36 *Section 424(2) is amended by striking out “it must request” and substituting “it”.*

37 *Section 426(1) is amended by striking out “section 425” and substituting “section 425(1)”.*

38 *Section 427 is amended*

(a) in subsection (2) by renumbering clause (a) as clause (a.1) and adding the following before clause (a.1):

(a) any remedial costs relating to the parcel;

(b) in subsection (3) by striking out “and that an application may be made under section 428 to recover all or part of the money”;

(c) by adding the following after subsection (3):

(3.1) If the municipality is satisfied that there are no debts that are secured by an encumbrance on the certificate of title for the parcel of land, the municipality may pay the money remaining to the previous owner.

(3.2) If the municipality is not satisfied that there are no debts that are secured by an encumbrance on the certificate of title for the parcel of land, the municipality must notify the previous owner that an application may be made under section 428(1) to recover all or part of the money.

39 *The following is added after section 428.1:*

36 Section 424(2) presently reads:

(2) If the municipality wishes to become the owner of the parcel of land, it must request must request the Registrar to cancel the existing certificate of title for the parcel of land and issue a certificate of title in the name of the municipality.

37 Section 426(1) presently reads:

426(1) If the tax arrears in respect of a parcel of land are paid after the municipality becomes the owner of the parcel under section 424 but before the municipality disposes of the parcel under section 425, the municipality must notify the Registrar.

38 Section 427(2) and (3) presently read:

(2) The following must be paid first and in the following order:

- (a) the tax arrears in respect of the parcel;*
- (b) any lawful expenses of the municipality in respect of the parcel;*
- (c) any expenses owing to the Crown that have been charged against the parcel of land under section 553;*
- (d) an administration fee of 5% of the amount paid for the parcel, payable to the municipality.*

(3) If there is any money remaining after payment of the tax arrears and costs listed in subsection (2), the municipality must notify the previous owner that there is money remaining and that an application may be made under section 428 to recover all or part of the money.

39 Transfer to municipality after 15 years.

Transfer to
municipality
after 15 years

428.2(1) Despite anything in this Division, where a parcel of land has been offered for sale but not sold at a public auction and the certificate of title for the parcel has been marked "Tax Forfeiture" by the Registrar, the municipality may request the Registrar to cancel the existing certificate of title for the parcel of land and issue a certificate of title in the name of the municipality on the expiry of 15 years following the date of the public auction.

(2) On the issuance of a certificate of title in the name of the municipality, all responsibilities of the municipality under this Division to the previous owner of the parcel of land cease.

(3) Where a certificate of title is issued to a municipality under subsection (1) and there are remedial costs owing in respect of the parcel of land, the municipality must deposit in the Environmental Protection and Enhancement Fund established under the *Environmental Protection and Enhancement Act* the lesser of

- (a) the fair market value of the parcel of land, and
- (b) the amount of the remedial costs.

(4) A municipality that becomes the owner of a parcel of land pursuant to subsection (1) acquires the land free of all encumbrances, except

- (a) encumbrances arising from claims of the Crown in right of Canada,
- (b) irrigation or drainage debentures,
- (c) registered easements and instruments registered pursuant to section 72 of the *Land Titles Act*, and
- (d) right of entry orders as defined in the *Surface Rights Act* registered under the *Land Titles Act*.

40 The following is added after section 434:

Action for
condition of
land prohibited

434.1(1) No action for damages may be commenced against a municipality with respect to the state and condition of a parcel of land, or any improvements to it, shown on the tax arrears list of the municipality unless

- (a) after the date on which the municipality is entitled to possession of the parcel under section 420, or

40 Action for condition of land prohibited.

- (b) after the date on which the municipality becomes the owner of the parcel under section 424,

the municipality

- (c) releases on that parcel a new or additional substance into the environment that may cause, is causing or has caused an adverse effect, or
- (d) aggravates the adverse effect of the release of a substance into the environment on that parcel.

(2) Subsection (1) does not relieve a municipality of liability respecting a parcel of land, or any improvement to it, that was owned by the municipality before the parcel was placed on the municipality's tax arrears list.

41 Section 437(c)(iii) is amended by striking out "section 304(1)(f), (g), (h), (i), (j)(i) or (k)" and substituting "section 304(1)(c), (f), (g), (h), (i), (j)(i) or (k)".

42 Section 469 is renumbered as section 469(1) and the following is added after subsection (1):

- (2) A request for the board's reasons must be made at the time of the hearing and any request made after the hearing need not be complied with.

43 Section 470 is renumbered as section 470(1) and the following is added after subsection (1):

- (2) Any of the following may appeal the decision of an assessment review board:

- (a) an assessed person;
- (b) a taxpayer;
- (c) an assessor;

41 Section 437(c) presently reads:

(c) "tax" means

(i) a business tax,

(ii) a well drilling equipment tax, or

(iii) a property tax imposed in respect of property referred to in section 304(1)(f), (g), (h), (i), (j)(i) or (k);.

42 Section 469 presently reads:

469 The designated officer referred to in section 455 must send the decision of the assessment review board, and the board's reasons if requested, to the persons notified of the hearing under section 462(b).

43 Section 470 presently reads:

470 The decision of an assessment review board may be appealed to the Municipal Government Board.

- (d) a municipality, if the decision being appealed relates to property that is within the boundaries of that municipality.

44 *Section 471(1) is amended by striking out “or an arbitrator”.*

45 *Section 486 is amended by adding the following after subsection (2):*

- (3) The administrator is the chair of the Board.
- (4) The administrator may delegate to any person any of the powers, duties or functions of the administrator under this Part.

46 *Section 487(3) is repealed and the following is substituted:*

- (3) The administrator may appoint a presiding officer for a panel but if the administrator does not do so, the members of a panel must choose a presiding officer from among themselves.

47 *Section 488(3) is amended by striking out “, 506”.*

48 *The following is added after section 488:*

44 Section 471 presently reads:

471(1) If there has been substantial compliance with this Part, the decision of an assessment review board or an arbitrator is not invalid because of a defect in form, a technical irregularity or informality.

(2) An assessment review board may correct any error or omission in its decision.

45 Section 486 presently reads:

486(1) There is established a board to be known as the Municipal Government Board consisting of the persons appointed by the Lieutenant Governor in Council, on the recommendation of the Minister.

(2) The members of the Board are to be paid

(a) remuneration at the rates set by the Lieutenant Governor in Council, and

(b) reasonable travelling and living expenses while carrying out duties as members of the Board away from home..

46 Section 487(3) presently reads:

(3) The members of a panel must choose a presiding officer from among themselves.

47 Section 488(3) presently reads:

(3) Sections 495 to 498, 501 to 504, 506 and 507 apply when the Board holds a hearing to decide a dispute or hear an appeal referred to in subsection (1)(g) to (j).

48 Limit on Board's jurisdiction.

Limit on
Board's
jurisdiction

488.1 The Board has no jurisdiction under section 488(1) to hear an appeal relating to an equalized assessment set by the Minister under Part 9 if the reason for the appeal is

- (a) that the equalized assessment fails to reflect a loss in value where the loss in value has not been reflected in the assessments referred to in section 317,
- (b) that information provided to the Minister by a municipality in accordance with section 319(1) does not properly reflect the relationship between assessments and the value of property in the municipality for the year preceding the year in which the assessments were used for the purpose of imposing a tax under Part 10, or
- (c) that information relied upon by the Minister pursuant to section 319(2) is incorrect.

49 Section 531(1) is amended by adding “or sidewalks” after “roads”.

50 Section 570 is repealed and the following is substituted:

Intermunicipal
disagreements

570 If a disagreement between municipalities is referred to the Minister by a council of a municipality or if the Minister is satisfied that it is desirable for the Minister to become involved in a disagreement between municipalities, the Minister may do one or more of the following:

49 Section 531 presently reads:

531(1) A municipality is only liable for an injury to a person or damage to property caused by snow, ice or slush on roads in the municipality if the municipality is grossly negligent.

(2) A person who brings an action claiming gross negligence described in subsection (1) must notify the municipality of the event that gives rise to the action within 21 days of the occurrence of the event.

(3) Failure to notify the municipality bars the action unless

- (a) there is a reasonable excuse for the lack of notice, and the municipality is not prejudiced by the lack of notice,*
- (b) death is the result of the event complained of, or*
- (c) the municipality waives in writing the requirement for notice.*

50 Section 570 presently reads:

570 If a disagreement between municipalities is referred to the Minister by a council of a municipality or if the Minister is satisfied that it is desirable for the Minister to become involved in a disagreement between municipalities, the Minister may

- (a) conduct any investigation or inquiry that the Minister considers to be appropriate, and*

- (a) conduct any investigation or inquiry that the Minister considers to be appropriate;
- (b) appoint a mediator to assist the municipalities in resolving the disagreement;
- (c) make a decision to settle the disagreement and order the municipalities to implement the decision.

51 Section 599 is amended by striking out “in securities and other investments referred to in” and substituting “in investments that the Provincial Treasurer is authorized to invest in under”.

52 Section 608 is amended by striking out “municipality” and substituting “person”.

53 Section 618(2)(b) is amended by adding “or specialized municipality” after “district”.

54 Section 627(4) is repealed and the following is substituted:

- (4)** The following persons may not be appointed as members of a subdivision and development appeal board:
- (a) an employee of the municipality;
 - (b) a person who carries out subdivision or development powers, duties and functions on behalf of the municipality;

(b) appoint a mediator to assist the municipalities in resolving the disagreement.

51 Section 599 presently reads:

599 With the consent of the Provincial Treasurer, the Minister may invest any taxes or revenue collected on behalf of an improvement district in securities and other investments referred to in section 50(1) of the Financial Administration Act.

52 Section 608 presently reads:

608 Any document required by this or any other enactment or bylaw to be sent by a municipality may be sent by any electronic means so long as it is possible to make a copy of the document from the electronic signals used by the electronic means.

53 Section 618 presently reads in part:

(2) This Part and the regulations and bylaws under this Part do not apply to

(a) the geographic area of a Metis settlement, or

(b) a designated area of Crown land in a municipal district.

(3) The Minister responsible for the Public Lands Act may make regulations designating one or more areas of Crown land under his administration for the purposes of subsection (2)(b).

54 Section 627(4) presently reads:

(4) A person who is an employee of the municipality, who carries out subdivision or development powers, duties and functions on behalf of the municipality or who is a member of a municipal planning commission may not be appointed as a member of a subdivision and development appeal board.

(c) a member of a municipal planning commission.

55 *The following is added after section 630:*

Fees

630.1 A council may establish and charge fees for matters under this Part.

56 *Section 632(3)(d) is repealed and the following is substituted:*

(d) must contain policies compatible with the subdivision and development regulations to provide guidance on the type and location of land uses adjacent to sour gas facilities, and

57 *Section 636 is amended*

(a) *in clause (a) by striking out “opportunities to” and substituting “a means for”;*

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

(b) notify the public of the plan preparation process and of the means to make suggestions and representations referred to in clause (a);

(c) *by renumbering it as section 636(1) and by adding the following after subsection (1):*

(2) Subsection (1) does not apply to amendments to statutory plans.

58 *Section 640(2)(e) is amended by striking out “lot” and substituting “parcel of land”.*

55 Fees.

56 Section 632(3)(d) presently reads:

(3) A municipal development plan

(d) must identify the location of sour gas facilities and contain policies related to them that are compatible with the subdivision and development regulations, and

57 Section 636 presently reads:

636 While preparing a statutory plan a municipality must

(a) provide opportunities to any person who may be affected by it to make suggestions and representations,

(b) notify the public of the details of the plan preparation process and of the opportunities described in clause (a),

(c) notify the school authorities with jurisdiction in the area to which the plan preparation applies and provide opportunities to those authorities to make suggestions and representations,

(d) in the case of a municipal development plan, notify adjacent municipalities of the plan preparation and provide opportunities to those municipalities to make suggestions and representations, and

(e) in the case of an area structure plan, where the land that is the subject of the plan is adjacent to another municipality, notify that municipality of the plan preparation and provide opportunities to that municipality to make suggestions and representations.

58 Section 640(2)(e) presently reads:

(2) A land use bylaw

(e) must establish the number of dwelling units permitted on a lot.

59 *Section 641(4) is amended by adding “in respect of a direct control district” after “application”.*

60 *Section 653 is amended*

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

(4.1) Notwithstanding subsection (4), a subdivision authority is not required to give notice to owners of adjacent lands if the land that is the subject of the application is contained within an area structure plan or a conceptual scheme and a public hearing has been held with respect to that plan or scheme.

(4.2) A notice under subsection (4) must be given by one of the following methods and may be given by more than one of the following methods:

- (a) mailing the notice to each owner of land that is adjacent to the land that is the subject of the application;
- (b) posting the notice on the land that is the subject of the application;
- (c) publishing a notice in a newspaper that has general circulation in the municipality that contains the land that is the subject of the application.

(4.3) A notice under subsection (4) must include

- (a) the municipal address, if any, and the legal address of the parcel of land, and
- (b) a map showing the location of the parcel of land.

59 Section 641(4) presently reads:

(4) Notwithstanding section 685, if a decision with respect to a development permit application

(a) is made by a council, there is no appeal to the subdivision and development appeal board, or

(b) is made by a development authority, the appeal is limited to whether the development authority followed the directions of council, and if the subdivision and development appeal board finds that the development authority did not follow the directions it may, in accordance with the directions, substitute its decision for the development authority's decision.

60 Section 653(4) and (7) presently read:

(4) On receipt of an application for subdivision approval, a subdivision authority must give notice of the application to owners of the land that is adjacent to the land that is the subject of the application.

(7) For the purposes of this section, "adjacent land" and "owner" have the same meanings as in section 692(7).

(4.4) For the purposes of this section,

- (a) “adjacent land” means land that is contiguous to the parcel of land that is being subdivided and includes
 - (i) land that would be contiguous if not for a highway, road, river or stream, and
 - (ii) any other land identified in the land use bylaw as adjacent land for the purpose of notification under this section;
- (b) “conceptual scheme” means a conceptual scheme adopted by the municipality that
 - (i) relates a subdivision application to the future subdivision and development of adjacent areas, and
 - (ii) has been referred to the persons to whom the subdivision authority must send a copy of the complete application for subdivision pursuant to the subdivision and development regulations;
- (c) “owner” means the person shown as the owner of land on the assessment roll prepared under Part 9.

(b) by repealing subsection (7).

61 Section 658 is amended by adding the following after subsection (3):

(3.1) If all of a plan is cancelled, deferred reserve caveats and environmental reserve easements are also cancelled.

61 Section 658 presently reads:

658(1) On the application of one or more owners of a parcel of land in a plan of subdivision, a council may, by bylaw, order the plan cancelled, in whole or in part.

(2) A council may pass a bylaw under subsection (1) only with the consent of

- (a) the owners of the parcel of land in the plan of subdivision,*
- (b) every person shown on the certificate of title of the land in the plan of subdivision as having an estate or interest in it, and*
- (c) the Crown in right of Alberta, if the plan of subdivision shows a highway or road or other right of way vested in*

62 Section 663 is amended by striking out “municipal reserve, school reserve or municipal and school reserve” and substituting “reserve land”.

63 Section 664(1) is amended by striking out “A subdivision” and substituting “Subject to section 663, a subdivision”.

the Crown for which no certificate of title has been issued.

(3) A plan cancellation may not be effected only or primarily for the purpose of disposing of reserves.

(4) If all reserve land has been cancelled from a plan of subdivision, the resulting parcel of land, if it is subsequently subdivided, may be subject to the provisions of this Part respecting reserves.

(5) If a plan is cancelled in part, a deferred reserve caveat may be placed against the consolidated certificate of title reflecting any reserve land that was cancelled and that will be owing if the parcel is subsequently subdivided.

62 Section 663 presently reads:

663 A subdivision authority may not require the owner of a parcel of land that is the subject of a proposed subdivision to provide reserve land or money in place of municipal reserve, school reserve or municipal and school reserve if

- (a) one lot is to be created from a quarter section of land,*
- (b) land is to be subdivided into lots of 16.0 hectares or more and is to be used only for agricultural purposes,*
- (c) the land to be subdivided is 0.8 hectares or less, or*
- (d) reserve land, environmental reserve easement or money in place of it was provided in respect of the land that is the subject of the proposed subdivision under this Part or the former Act.*

63 Section 664(1) presently reads:

664(1) A subdivision authority may require the owner of a parcel of land that is the subject of a proposed subdivision to provide part of that parcel of land as environmental reserve if it consists of

- (a) a swamp, gully, ravine, coulee or natural drainage course,*
- (b) land that is subject to flooding or is, in the opinion of the subdivision authority, unstable, or*
- (c) a strip of land, not less than 6 metres in width, abutting the bed and shore of any lake, river, stream or other body of water for the purpose of*
 - (i) preventing pollution, or*
 - (ii) providing public access to and beside the bed and shore.*

64 *Section 669 is amended by adding the following after subsection (5):*

(6) If a deferred reserve caveat was registered in a land titles office under a former Act in respect of land in respect of which under section 663 no reserve land could be required to be provided, the registered owner may apply to the Registrar to endorse the certificate of title with a memorandum cancelling the registration of the caveat.

(7) On being satisfied that subsection (6) applies to the deferred reserve caveat, the Registrar must endorse a memorandum on the certificate of title cancelling the registration of the caveat.

65 *Section 678 is amended by adding the following after subsection (2):*

(2.1) Notwithstanding subsection (2)(a), if the land that is the subject-matter of the appeal would have been in an area

64 Section 669 presently reads:

669(1) Notwithstanding sections 661(b) and 666, instead of requiring municipal reserve, school reserve or municipal and school reserve or money in place of any of them, a subdivision authority may direct that the requirement to provide all or part of those reserves be deferred against

- (a) the remainder of the parcel that is the subject of the proposed subdivision approval, or*
- (b) other land of the person applying for subdivision approval that is within the same municipality as that parcel of land,*

or both.

(2) If a deferment is directed under subsection (1), the subdivision authority must file a caveat in a land titles office against the title of the land to which the direction relates.

(3) The direction for a deferment under subsection (1) must

- (a) state the name of the applicant for subdivision approval,*
- (b) describe the land that is the subject of the application for subdivision approval,*
- (c) describe the land to which the deferment relates,*
- (d) state the area of the land referred to in clause (b), and*
- (e) state whether the deferment is in respect of municipal reserve, school reserve or municipal and school reserve.*

(4) If an application for subdivision approval is made in respect of land against the title of which is filed a deferred reserve caveat under this section or a former Act, the subdivision authority may, in addition to requiring municipal reserve, school reserve or municipal and school reserve to be provided in accordance with this Division or a former Act, require to be provided all or part of the reserve land in respect of which a deferment was directed or required under this section or a former Act.

(5) If deferred reserve is provided in accordance with subsection (4), the caveat must be discharged or amended accordingly.

65 Section 678(2) presently reads:

(2) An appeal under subsection (1) may be commenced by filing a notice of appeal within 14 days of receipt of the written decision of

described in subsection (2)(a) except that the affected Government department agreed, in writing, to vary the distance under the subdivision and development regulations, the notice of appeal must be filed with the subdivision and development appeal board.

66 *Section 679 is amended*

(a) *by renumbering it as section 679(1);*

(b) *by repealing subsection (1)(e);*

(c) *by adding the following after subsection (1):*

(2) The board hearing an appeal under section 678 must give at least 5 days' notice of the hearing in accordance with subsection (3) to owners of land that is adjacent to land that is the subject of the application.

(3) A notice under subsection (2) must be given in accordance with section 653(4.2).

(4) For the purposes of this section, "adjacent land" and "owner" have the same meanings as in section 653.

67 *Section 680 is amended*

(a) *by repealing subsection (1) and substituting the following:*

Hearing and
decision

680(1) The board hearing an appeal under section 678 is not required to hear from any person or entity other than

(a) a person or entity that was notified pursuant to section 679(1), and

(b) each owner of adjacent land to the land that is the subject of the appeal,

or a person acting on any of those persons' behalf.

(b) *by adding the following after subsection (1):*

the subdivision authority

the subdivision authority or deemed refusal by the subdivision authority in accordance with section 681

- (a) with the Municipal Government Board if the land that is the subject of the application is within the Green Area, as classified by the Minister responsible for the Public Lands Act, or is within the distance of a highway, a body of water or a sewage treatment or waste management facility set out in the subdivision and development regulations, or*
- (b) in all other cases, with the subdivision and development appeal board.*

66 Section 679 presently reads:

679 The board hearing an appeal under section 678 must give at least 5 days' written notice of the hearing to

- (a) the applicant for subdivision approval,*
- (b) the subdivision authority that made the decision,*
- (c) if land that is the subject of the application is adjacent to the boundaries of another municipality, that municipality,*
- (d) any school authority to whom the application was referred,*
- (e) an adjacent owner who was given notice under section 653(4), and*
- (f) every Government department that was given a copy of the application pursuant to the subdivision and development regulations.*

67 Section 680 presently reads:

680(1) The board holding a hearing under section 678 is not required to hear from any person other than

- (a) the applicant or any person acting on the applicant's behalf,*
- (b) a person who is given notice of the hearing and wishes to be heard, or a person acting on that person's behalf, and*
- (c) those persons who represent Government departments referred to in section 678(1)(b).*

(2) In determining an appeal the board hearing the appeal

- (a) must have regard to any statutory plan;*

(1.1) For purposes of subsection (1), “adjacent land” and “owner” have the same meanings as in section 653.

(c) *in subsection (3) by adding “subdivision and development appeal” before “board”;*

(d) *by adding the following after subsection (3):*

(4) The Municipal Government Board hearing an appeal under section 678 must hold the hearing within 60 days of receiving a notice of appeal and give a written decision together with the reasons for the decision within 15 days of concluding the hearing.

68 *Section 687(1)(d) is amended by striking out “the development appeal board” and substituting “the subdivision and development appeal board”.*

69(1) *The Environmental Protection and Enhancement Act is amended by this section.*

(2) *Section 1(ss) is amended by adding the following after subclause (iv):*

but does not include

(v) a municipality in respect of a parcel of land shown on its tax arrears list, unless after the date on which the municipality is entitled to possession of the parcel under section 420 of the *Municipal Government Act* or becomes the owner of the parcel under section 424 of that Act the municipality releases on that parcel a new or additional substance into the environment that may cause, is causing or has caused an adverse effect or aggravates the adverse effect of the release of a substance into the environment on that parcel, or

(vi) a person who investigates or tests a parcel of land for the purpose of determining the environmental

- (b) must conform with the uses of land referred to in a land use bylaw;*
- (c) must be consistent with the land use policies;*
- (d) must have regard to but is not bound by the subdivision and development regulations;*
- (e) may confirm, revoke or vary the approval or decision or any condition imposed by the subdivision authority or make or substitute an approval, decision or condition of its own;*
- (f) may, in addition to the other powers it has, exercise the same power as a subdivision authority is permitted to exercise pursuant to this Part or the regulations or bylaws under this Part.*

(3) A board hearing an appeal under section 678 must hold the hearing within 30 days of receiving a notice of appeal and give a written decision together with the reasons for the decision within 15 days of concluding the hearing.

68 Section 687(1)(d) presently reads:

687(1) At a hearing under section 686, the subdivision and development appeal board must hear

- (d) any other person who claims to be affected by the order, decision or permit and that the development appeal board agrees to hear, or a person acting on behalf of that person.*

69 Amends chapter E-13.3 of the Statutes of Alberta, 1992.

condition of that parcel, unless the investigation or test releases on that parcel a new or additional substance into the environment that may cause, is causing or has caused an adverse effect or aggravates the adverse effect of the release of a substance into the environment on that parcel;

(3) *Section 96(1)(c) is amended by adding the following after subclause (vi):*

but does not include

(vii) a municipality in respect of a parcel of land shown on its tax arrears list, unless after the date on which the municipality is entitled to possession of the parcel under section 420 of the *Municipal Government Act* or becomes the owner of the parcel under section 424 of that Act the municipality releases on that parcel a new or additional substance into the environment that may cause, is causing or has caused an adverse effect or aggravates the adverse effect of the release of a substance into the environment on that parcel, or

(viii) a person who investigates or tests a parcel of land for the purpose of determining the environmental condition of that parcel, unless the investigation or test releases on that parcel a new or additional substance into the environment that may cause, is causing or has caused an adverse effect or aggravates the adverse effect of the release of a substance into the environment on that parcel.

(4) *The following is added after section 208:*

Action for
condition of
land prohibited

208.1(1) No action for damages may be commenced against a municipality with respect to the state and condition of a parcel of land, or any improvements to it, shown on the tax arrears list of the municipality unless

(a) after the date on which the municipality is entitled to possession of the parcel under section 420 of the *Municipal Government Act*, or

(b) after the date on which the municipality becomes the owner of the parcel under section 424 of the *Municipal Government Act*,

the municipality

- (c) releases on that parcel a new or additional substance into the environment that may cause, is causing or has caused an adverse effect, or
 - (d) aggravates the adverse effect of the release of a substance into the environment on that parcel.
- (2) Subsection (1) does not relieve a municipality of liability respecting a parcel of land, or any improvement to it, that was owned by the municipality before the parcel was placed on the municipality's tax arrears list.

70 *The School Act is amended*

- (a) in section 155(3) by adding "banking" after "last";
- (b) in section 158
 - (i) in subsection (1.1)
 - (A) by striking out "For 1995 and 1996," and substituting "For 1995, 1996, 1997 and 1998,";
 - (B) by adding the following after clause (b):
 - (b.1) there shall be one property tax rate for the equalized assessment of machinery and equipment property referred to in section 297(1) of the *Municipal Government Act*;
 - (ii) in subsection (1.3)
 - (A) by striking out "1997" and substituting "1999";
 - (B) by adding the following after clause (b):
 - (c) there shall be one property tax rate for the equalized assessment of machinery and equipment property referred to in section 297(1) of the *Municipal Government Act*.
 - (iii) in subsection (2.3)
 - (A) by striking out "or as a result of an over levy referred to in section 359(3) of the *Municipal Government Act*";
 - (B) in clause (b) by adding "province-wide" before "requisition".

70 Amends chapter S-3.1 of the Statutes of Alberta, 1988.

71 Sections 18, 19, 21, 22 and 24(a) and (b)(i), (ii), (iii) and (iv) are deemed to have come into force on January 1, 1995.

71 Coming into force.