

Bill 23
Mr. VanderBurg

BILL 23

2002

MUNICIPAL GOVERNMENT AMENDMENT ACT, 2002

(Assented to , 2002)

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

Amends RSA 2000 cM-26

1 The *Municipal Government Act* is amended by this Act.

2 Section 285 is amended by adding “linear property and” after “except”.

3 Section 293 is amended by adding the following after subsection (2):

(3) An assessor appointed by a municipality must, in accordance with the regulations, provide the Minister with information that the Minister requires about property in that municipality.

4 Section 294 is amended by adding the following after subsection (2):

(3) An assessor must, in accordance with the regulations, inform the owner or occupier of any property of the purpose for which information is being collected under this section and section 295.

5 Section 295 is amended by repealing subsection (4) and substituting the following:

(4) No person may make a complaint in the year following the assessment year under section 460 or, in the case of linear property, under section 492(1) about an assessment if the person has failed to provide the information requested under subsection (1) within 60 days from the date of the request.

6 Section 297(1) is amended by striking out “After an assessment of property is prepared or adopted,” and substituting “When preparing an assessment of property,”.

7 Section 303 is amended by adding the following after clause (f):

(f.1) the liability code assigned by the assessor, in the form and manner prescribed by the regulations;

8 Section 305(2) is amended by striking out “or adopted”.

9 The following is added after section 305:

Report to Minister

305.1 If an assessment roll is corrected under section 305 or changed under section 477 or 517, the municipality must, in the form and within the time prescribed by the regulations, report the correction or change, as the case may be, to the Minister.

10 Section 317 is amended by striking out “from the year preceding the year in which the equalized assessment is effective”.

11 Sections 318 to 320 are repealed and the following is substituted:

Duty to provide information

318 Each municipality must provide to the Minister annually, not later than January 31, a return, in the form prescribed by the regulations, containing the information requested by the Minister.

Preparation of equalized assessment

319 The Minister must prepare annually, not later than February 28, in accordance with the regulations, an equalized assessment for each municipality

- (a) using the information provided to the Minister under section 318, or
- (b) if a municipality has not provided information to the Minister under section 318, using whatever information the Minister considers appropriate.

Information about equalized assessments

320 The Minister must send to each municipality annually, not later than March 1, a report of the equalized assessments prepared for all municipalities, including information showing how the equalized assessments were prepared.

12 Section 321 is repealed and the following is substituted:

Appeal of equalized assessment

321 A municipality may appeal the amount of an equalized assessment to the Municipal Government Board not later than 30 days from the date the Minister sends the municipality the report described in section 320.

13 The following is added after section 321:

Transitional

321.1(1) In this section, “previous Act” means the *Municipal Government Act* as it read immediately before it was amended by the *Municipal Government Amendment Act, 2002*.

(2) Where a municipality has appealed the amount of an equalized assessment to the Municipal Government Board and the appeal is not concluded by January 1, 2004, the appeal must continue to be dealt with under the previous Act.

14 Section 322 is amended

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

- (e.1) respecting the manner in which an assessor must inform an owner or occupier of any property of the purpose for which information is being collected under sections 294 and 295;

(b) by adding the following after clause (h):

- (h.1) respecting the audit of any matters relating to assessments;

15 Section 324(1) is amended by adding “or an audit under the regulations is completed” after “section 571”.

16 Section 488.1 is amended

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

- (b) that information provided to the Minister by a municipality in accordance with section 318 does not properly reflect the relationship between assessments and the value of property in the municipality for the year in which the assessments were used for the purpose of imposing a tax under Part 10, or

(b) in clause (c) by striking out “319(2)” and substituting “319(b)”.

17 Section 491(1)(b) is repealed and the following is substituted:

- (b) for an appeal relating to the amount of an equalized assessment, not later than 30 days from the date the Minister sends the municipality the report described in section 320;

18 Section 500(2) is repealed and the following is substituted:

(2) If the hearing relates to an equalized assessment, the Board must make its decision within 90 days after receiving a written statement under section 491(1)(b).

19 Division 2 of Part 13 is repealed and the following is substituted:

**Division 2
Liability of Councillors
and Others**

Protection of councillors and municipal officers

535(1) In this section,

- (a) “municipal officers” means
 - (i) the chief administrative officer and designated officers, and
 - (ii) employees of the municipality;
- (b) “volunteer worker” means a volunteer member of a fire or ambulance service or emergency measures organization established by a municipality, or any other volunteer performing duties under the direction of a municipality.

(2) Councillors, council committee members, municipal officers and volunteer workers are not liable for loss or damage caused by anything said or done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers under this Act or any other enactment.

(3) Subsection (2) is not a defence if the cause of action is defamation.

(4) This section does not affect the legal liability of a municipality.

Protection of boxing and wrestling commissions

535.1(1) In this section, “commission” means a commission established by bylaw for controlling and regulating boxing matches or wrestling matches, or both.

(2) A commission and its members, officers, employees and any volunteers performing duties under the direction of any of them are not liable for anything said or done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers under this Act or any other enactment.

(3) Subsection (2) is not a defence if the cause of action is defamation.

20 Section 570.1 is repealed and the following is substituted:

Information

570.1(1) Subject to subsection (2), the Minister may provide a municipality with any information the Minister receives under section 318 about property located in the municipality or elsewhere.

(2) A municipality may not receive information under subsection (1) unless it has entered into an agreement with the Minister regarding the confidentiality, use and disclosure of the information.

21(1) Sections 4, 5, 7, 14 and 15 come into force on January 1, 2003.

(2) Sections 9, 10, 11, 12, 13, 16, 17, 18 and 20 come into force on January 1, 2004.

Explanatory Notes

1 Amends chapter M-26 of the Revised Statutes of Alberta 2000.

2 Section 285 presently reads:

285 Each municipality must prepare annually an assessment for each property in the municipality, except the property listed in section 298.

3 Additional duty of assessor.

4 Duty to inform.

5 Section 295(4) presently reads:

(4) No person may make a complaint in the current year under section 460 or, in the case of linear property, under section 492(1), about an assessment if the person has failed to provide the information requested under subsection (1) in respect of the assessment on or before February 15 of the year following the assessment year.

6 Section 297(1) presently reads:

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;*
- (d) class 4 - machinery and equipment.*

7 Section 303 presently reads:

303 The assessment roll must show, for each assessed property, the following:

- (a) a description sufficient to identify the location of the property;*
- (b) the name and mailing address of the assessed person;*

- (c) *whether the property is a parcel of land, an improvement or a parcel of land and the improvements to it;*
- (d) *if the property is an improvement, a description showing the type of improvement;*
- (e) *the assessment;*
- (f) *the assessment class or classes;*
- (g) *whether the property is assessable for public school purposes or separate school purposes, if notice has been given to the municipality under section 156 of the School Act;*
- (h) *if the property is exempt from taxation under Part 10, a notation of that fact;*
- (i) *any other information considered appropriate by the municipality.*

8 Section 305 presently reads in part:

(2) If it is discovered that no assessment has been prepared or adopted for a property and the property is not listed in section 298, an assessment for the current year only must be prepared and an assessment notice must be prepared and sent to the assessed person.

9 Corrections or changes to assessment roll must be reported to Minister.

10 Section 317 presently reads:

317 In this Division, “equalized assessment” means an assessment that is prepared by the Minister in accordance with this Division for an entire municipality and reflects

- (a) *assessments of property in the municipality that is taxable under Part 10,*

- (b) assessments of property in the municipality in respect of which a grant may be paid by the Crown under section 366,*
- (c) assessments of property in the municipality in respect of which a grant may be paid by the Crown in right of Canada under the Municipal Grants Act (Canada),*
- (d) assessments of property in the municipality made taxable or exempt as a result of a council passing a bylaw under Part 10, except any property made taxable under section 363(1)(d), and*

(e) assessments of property in the municipality that is the subject of a tax agreement under section 333.1 or 360,

from the year preceding the year in which the equalized assessment is effective.

11 Sections 318 to 320 presently read:

318 The Minister must prepare annually, in accordance with the regulations, an equalized assessment for each municipality.

319(1) Each municipality must provide to the Minister annually, not later than April 1, a return containing the information requested by the Minister in the form required by the Minister.

(2) If a municipality does not provide the information requested by the Minister, the Minister must prepare the equalized assessment using whatever information is available about the municipality.

320 The Minister must send to each municipality annually, not later than November 1, a report of all the equalized assessments prepared.

12 Section 321 presently reads:

321 A municipality may appeal the amount of an equalized assessment to the Municipal Government Board not later than December 1 of the year in which the equalized assessment is prepared.

13 Transitional provision.

14 Section 322 presently reads:

322 The Minister may make regulations

- (a) respecting qualifications to be met by persons authorized to carry out the duties and responsibilities of an assessor under this Act;*
- (b) defining “farming operations”, “farm building” and “machinery and equipment”;*
- (c) respecting the extent to which farm buildings and machinery and equipment may be assessed under section 298;*
- (d) establishing valuation standards for property;*
- (e) respecting procedures for preparing or adopting assessments;*

- (f) *respecting the allowance of depreciation on machinery and equipment;*
- (g) *prescribing standards to be met by assessors in the preparation of assessments;*
- (h) *respecting equalized assessments;*
- (i) *respecting any other matter considered necessary to carry out the intent of this Act.*

15 Section 324(1) presently reads:

324(1) If, after an inspection under section 571, the Minister is of the opinion that an assessment

- (a) *has not been prepared in accordance with the rules and procedures set out in this Part and the regulations,*
- (b) *is not fair and equitable, taking into consideration assessments of similar property, or*
 - (c) *does not meet the standards required by the regulations,*

the Minister may quash the assessment and direct that a new assessment be prepared.

16 Section 488.1 presently reads:

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 on by the Minister pursuant to section 319(2) is incorrect.*

17 Section 491(1)(b) presently reads:

491(1) Any matter that is to be dealt with by a hearing before the Board must be in the form of a written statement and must be filed with the administrator within the following periods:

- (b) for an appeal relating to the amount of an equalized assessment, not later than December 1 of the year in which the equalized assessment is prepared;*

18 Section 500(2) presently reads:

(2) If the hearing relates to an equalized assessment, the Board must make its decision before March 1 of the year following the year in which the equalized assessment is prepared.

19 Division 2 of Part 13 presently reads:

*Division 2
Liability of Councillors and
Municipal Officers*

Protection from liability

535(1) In this Division,

- (a) “municipal officer” means*
 - (i) the chief administrative officer and designated officers, and*
 - (ii) employees of the municipality;*
- (b) “volunteer worker” means a volunteer member of a fire or ambulance service or emergency measures organization established by a municipality, or any other volunteer performing duties under the direction of a municipality.*

(2) Councillors, council committee members, municipal officers and volunteer workers are not liable for loss or damage caused by anything said or done or omitted to be done in the performance or intended performance of their functions, duties or powers.

(3) Subsection (2) is not a defence if

(a) the cause of action is defamation, or

(b) the person was dishonest, grossly negligent or guilty of wilful misconduct.

(4) This section does not affect the legal liability of a municipality.

20 Section 570.1 presently reads:

570.1 The Minister may provide a municipality with any information on the assessment of property the Minister may have whether the property is located in the municipality or elsewhere.

21 Coming into force.