

## BILL 28

2005

### MUNICIPAL GOVERNMENT AMENDMENT ACT, 2005

(Assented to \_\_\_\_\_, 2005)

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 1(1)(aa) is amended**

**(a) by adding the following after subclause (iii):**

(iii.1) a community revitalization levy,

**(b) by striking out “and” at the end of subclause (v), adding  
“, and” at the end of subclause (vi) and adding the  
following after subclause (vi):**

(vii) a community aggregate payment levy;

**3 Section 243(2) is amended**

**(a) by adding the following after clause (c):**

(c.1) community revitalization levy;

**(b) by adding the following after clause (f):**

(f.1) community aggregate payment levy;

**4 Section 298(1)(k) is repealed and the following is substituted:**

- (k) any provincial park or recreation area, including any campground, day use area or administration and maintenance facility held by the Crown in right of Alberta or operated under a facility operation contract or service contract with the Crown in right of Alberta, but not including the following:
  - (i) a residence and the land attributable to it;
  - (ii) property that is the subject of a disposition under the *Provincial Parks Act* or the *Public Lands Act*;
  - (iii) a downhill ski hill, golf course, food concession, store or restaurant, and the land attributable to it, operated under a facility operation contract or a service contract with the Crown in right of Alberta;
- (k.1) any national park held by the Crown in right of Canada, but not including a parcel of land, an improvement, or a parcel of land and the improvements to it held under a lease, licence or permit from the Crown in right of Canada;

**5 Section 302 is amended**

- (a) by renumbering it as section 302(1);
- (b) in subsection (1) by adding “other than linear property” after “in the municipality”;
- (c) by adding the following after subsection (1):
  - (2) The Minister must prepare annually, not later than February 28, an assessment roll for assessed linear property.

**6 Section 303 is amended**

- (a) by adding the following after clause (g):

(g.1) if the property is linear property, the date the Minister declares the linear property assessment complete;

**(b) in clause (i) by adding** “or by the Minister, as the case may be” **after** “municipality”.

**7 Section 304(3) is repealed and the following is substituted:**

**(3)** A person who purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person

(a) must provide to the Minister, in the case of linear property, or

(b) must provide to the municipality, in the case of property other than linear property,

written notice of a mailing address to which notices under this Part and Part 10 may be sent.

**8 Section 308 is repealed and the following is substituted:**

**Assessment notices**

**308(1)** Each municipality must annually

(a) prepare assessment notices for all assessed property, other than linear property, shown on the assessment roll referred to in section 302(1), and

(b) send the assessment notices to the assessed persons in accordance with the regulations.

**(2)** The assessor designated by the Minister must annually

(a) prepare assessment notices for all assessed linear property shown on the assessment roll referred to in section 302(2),

(b) send the assessment notices to the assessed persons in accordance with the regulations, and

(c) send the municipality copies of the assessment notices.

(3) The municipality must record on the assessment roll the information in the assessment notices sent to it under subsection (2)(c).

(4) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.

(5) When an assessment notice is combined with a tax notice under subsection (4) in respect of linear property, the combined notice must indicate that

(a) an assessment review board has no jurisdiction to deal with complaints about assessments for linear property, and

(b) the Municipal Government Board has jurisdiction to hear complaints about assessments for linear property.

**9 Section 311(2) is repealed and the following is substituted:**

(2) All assessed persons are deemed as a result of the publication referred to in subsection (1) to have received their assessment notices.

(3) The assessor designated by the Minister must publish in The Alberta Gazette a notice that the assessment notices in respect of linear property have been sent.

(4) All assessed persons are deemed as a result of the publication referred to in subsection (3) to have received their assessment notices in respect of linear property.

**10 Section 322 is amended**

(a) in clause (e) by striking out “or adopting”;

(b) by adding the following after clause (e.1):

(e.2) respecting assessment rolls and assessment notices including, without limitation, regulations

- (i) respecting the information to be shown on an assessment roll and on an assessment notice;
- (ii) providing for the method of determining the assessed person for the purposes of section 304(1);
- (iii) respecting the sending of assessment notices;

**11 Section 331(1) is amended**

- (a) by striking out “The” and substituting “Subject to the regulations, the”;**
- (b) in clause (a) by striking out “or adopted”.**

**12 Section 348(d) is repealed and the following is substituted:**

- (d) are a special lien
  - (i) on land and any improvements to the land, if the tax is a property tax, a community revitalization levy, a special tax, a local improvement tax or a community aggregate payment levy, or
  - (ii) on goods, if the tax is a business tax, a community revitalization levy, a well drilling equipment tax, a community aggregate payment levy or a property tax imposed in respect of a designated manufactured home in a manufactured home community.

**13 Section 370 is amended by adding the following after clause (c):**

- (c.1) respecting tax rolls and tax notices including, without limitation, regulations
  - (i) respecting the information to be shown on a tax roll and a tax notice;
  - (ii) providing for the method of determining the person liable to pay a property or other tax imposed under this Part;

(iii) respecting the sending of tax notices;

**14 The following is added after section 381:**

**Division 4.1  
Community Revitalization Levy**

**Definitions**

**381.1** In this Division,

- (a) “incremental assessed value” means the increase in the assessed value of property located in a community revitalization levy area after the date the community revitalization levy bylaw is approved by the Lieutenant Governor in Council under section 381.2(3);
- (b) “levy” means a community revitalization levy imposed under section 381.2(2).

**Community revitalization levy bylaw**

**381.2(1)** Each council may pass a community revitalization levy bylaw.

(2) A community revitalization levy bylaw authorizes the council to impose a levy in respect of the incremental assessed value of property in a community revitalization levy area to raise revenue to be used toward the payment of infrastructure and other costs associated with the redevelopment of property in the community revitalization levy area.

(3) A community revitalization levy bylaw has no effect unless it is approved by the Lieutenant Governor in Council.

(4) The Lieutenant Governor in Council may approve a community revitalization levy bylaw in whole or in part or with variations and subject to conditions.

**Person liable to pay levy**

**381.3** A levy imposed under this Division must be paid by the assessed persons of the property in the community revitalization levy area.

**Incremental assessed value not subject to equalized assessment or requisition**

**381.4(1)** Subject to subsection (2), the incremental assessed value of property in a community revitalization levy area shall not be included for the purpose of calculating

- (a) an equalized assessment under Part 9, or
- (b) the amount of a requisition under Part 10.

**(2)** Subsection (1) applies in respect of property in a community revitalization levy area only for 20 years from the year in which the community revitalization levy bylaw is made or such shorter period as determined by the Lieutenant Governor in Council.

**Regulations**

**381.5(1)** The Lieutenant Governor in Council may make regulations

- (a) establishing any area in Alberta as a community revitalization levy area;
- (b) respecting a levy including, without limitation, regulations respecting the minimum and maximum levy that may be imposed and the application of the levy;
- (c) respecting the assessment of property, including identifying or otherwise describing the assessed person in respect of the property, in a community revitalization levy area;
- (d) respecting assessment rolls, assessment notices, tax rolls and tax notices in respect of property in a community revitalization levy area;
- (e) respecting the application of any provision of this Act, with or without modification, to a community revitalization levy bylaw or a community revitalization levy, or both;
- (f) respecting any other matter necessary or advisable to carry out the intent and purpose of this Division.

(2) A regulation under subsection (1) may be specific to a municipality or general in its application.

**15 The following is added after section 409:**

**Division 7.1  
Community Aggregate Payment Levy**

**Community aggregate payment levy bylaw**

**409.1(1)** Each council may pass a community aggregate payment levy bylaw.

(2) A community aggregate payment levy bylaw authorizes the council to impose a levy in respect of all sand and gravel businesses operating in the municipality to raise revenue to be used toward the payment of infrastructure and other costs in the municipality.

**Person liable to pay levy**

**409.2** A levy imposed under this Division must be paid by the persons who operate sand and gravel operations in the municipality.

**Regulations**

**409.3(1)** The Minister may make regulations

- (a) respecting a levy referred to in section 409.1(2), including, without limitation, regulations respecting the maximum levy that may be imposed and the application of the levy;
- (b) respecting the application of any provision of this Act, with or without modification, to a community aggregate payment levy bylaw or a community aggregate payment levy, or both;
- (c) respecting any other matter necessary or advisable to carry out the intent and purpose of this Division.

(2) A regulation under subsection (1) may be specific to a municipality or general in its application.

**16 Section 410(e) is repealed and the following is substituted:**



- (e) “tax” means a property tax, a community revitalization levy, a special tax, a local improvement tax or a community aggregate payment levy;

**17 Section 436.01(g) is amended by adding “or a community revitalization levy” after “property tax”.**

**18 Section 437(c) is amended**

- (a) **by striking out “or” at the end of subclause (ii) and adding the following after subclause (ii):**

- (ii.1) a community aggregate payment levy, or

- (b) **in subclause (iii) by adding “or community revitalization levy” after “property tax”.**

**19 Section 4 is deemed to have come into force on January 1, 2005.**

### **Explanatory Notes**

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

**2** Section 1(1)(aa) presently reads:

*1(1) In this Act,*

*(aa) “tax” means*

- (i) a property tax,*

- (ii) a business tax,*

- (iii) a business revitalization zone tax,*

- (iv) a special tax,*

(v) *a well drilling equipment tax, and*

(vi) *a local improvement tax;*

**3** Section 243(2) presently reads:

*(2) An operating budget must include the estimated amount of each of the following sources of revenue and transfers:*

*(a) property tax;*

*(b) business tax;*

*(c) business revitalization zone tax;*

*(d) special tax;*

*(e) well drilling equipment tax;*

*(f) local improvement tax;*

*(g) grants;*

*(h) transfers from the municipality's accumulated surplus funds or reserves;*

*(i) any other source.*

**4** Section 298(1)(k) presently reads:

*298(1) No assessment is to be prepared for the following property:*

*(k) any provincial park or recreation area held by the Crown in right of Alberta or Canada, but not including any residence or the land attributable to the residence;*

**5** Section 302 presently reads:

*302 Each municipality must prepare annually, not later than February 28, an assessment roll for assessed property in the municipality.*

**6** 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;*
- (f.1) the liability code assigned by the assessor, in the form and manner prescribed by the regulations;*
- (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.*

**7** Section 304(3) presently reads:

*(3) A person who purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person must give the municipality written notice of a mailing address to which notices under this Part and Part 10 may be sent.*

**8** Section 308 presently reads:

*308(1) Each municipality must annually*

*(a) prepare assessment notices for all assessed property, other than linear property, shown on the assessment roll of the municipality, and*

*(b) send the assessment notices to the assessed persons.*

*(2) The assessor designated by the Minister must annually*

*(a) prepare assessment notices for all assessed linear property,*

*(b) send the assessment notices to the assessed persons, and*

*(c) send the municipality copies of the assessment notices.*

*(2.1) The municipality must record on the assessment roll the information in the assessment notices sent to it under subsection (2)(c).*

*(3) The assessment notice and the tax notice relating to the same property may be sent together or may be combined on one notice.*

**9** Section 311 presently reads:

*311(1) Each municipality must publish in one issue of a newspaper having general circulation in the*

*municipality, or in any other manner considered appropriate by the municipality, a notice that the assessment notices have been sent.*

*(2) All assessed persons are deemed to have received their assessment notices as a result of the publication referred to in subsection (1).*

**10** Section 322 presently reads in part:

*322 The Minister may make regulations*

*(e) respecting procedures for preparing or adopting assessments;*

**11** Section 331(1) presently reads:

*331(1) The person liable to pay a property tax imposed under this Part is the person who*

*(a) at the time the assessment is prepared or adopted under Part 9, is the assessed person, or*

*(b) subsequently becomes the assessed person.*

**12** Section 348(d) presently reads:

*348 Taxes due to a municipality*

*(d) are a special lien*

*(i) on land and any improvements to the land, if the tax is a property tax, a special tax or a local improvement tax, or*

*(ii) on goods, if the tax is a business tax, a well drilling equipment tax or a property tax imposed in respect of a designated manufactured home in a manufactured home community.*

**13** Section 370 presently reads:

*370 The Minister may make regulations*

- (a) prescribing the extent to which residences and farm buildings are exempt from taxation under this Division;*
- (b) respecting the calculation of a tax rate to be imposed on linear property;*
- (c) describing other property that is exempt from taxation pursuant to section 362(1)(n), and respecting the qualifications and conditions required for the purposes of section 362(1)(n);*
- (d) specifying licences for the purposes of section 365(2);*
- (e) defining a community association for the purposes of this Act.*

**14** New Division to authorize the imposition of a community revitalization levy.

**15** New Division to authorize the imposition of a community aggregate payment levy.

**16** Section 410(e) presently reads:

*410 In this Division,*

- (e) “tax” means a property tax, a special tax or a local improvement tax;*

**17** Section 436.01(g) presently reads:

*436.01 In this Division,*

- (g) "tax" means a property tax imposed in respect of property referred to in section 304(1)(j)(i) or (k);*

**18** Section 437(c) presently reads:

*437 In this Division,*

- (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)(c), (f), (g), (h), (i), (j)(i) or (k);*

**19** Coming into force.