

2005 Bill 210

First Session, 26th Legislature, 54 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 210

**SCHOOL (PROPERTY TAX REDUCTION)
AMENDMENT ACT, 2005**

MR. MARZ

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

BILL 210

2005

SCHOOL (PROPERTY TAX REDUCTION) 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 cS-3

1 The *School Act* is amended by this Act.

2 Section 174 is amended

(a) in subsection (2) by adding the following after clause (c):

(d) the formula in subsection (4.1);

(b) in subsection (3) by striking out “Notwithstanding any
other subsection,”;

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

(4.1) The amount to be paid by each municipality pursuant to
subsection (4) for each of the years specified below must be
determined by the following formula:

$$2006 \quad A = B \times 1.0$$

$$2007 \quad A = B \times .8$$

$$2008 \quad A = B \times .6$$

$$2009 \quad A = B \times .4$$

$$2010 \quad A = B \times .2$$

where

A is the total amount to be paid by a municipality pursuant to subsection (4);

B is the amount to be paid by a municipality in 2006.

(4.2) After 2010, the amount to be paid by each municipality pursuant to subsection (4) shall be \$0.

Explanatory Notes

1 Amends chapter S-3 of the Revised Statutes of Alberta 2000.

2 Section 174 presently reads:

174(1) The Lieutenant Governor in Council shall in each year establish one or more property tax rates expressed in mills.

(2) The property tax rate shall be established under subsection (1) in accordance with the following:

- (a) there shall be one property tax rate for the equalized assessment of residential and farm land property referred to in section 297(1) of the Municipal Government Act;*
- (b) there shall be one property tax rate for the equalized assessment of non residential property referred to in section 297(1) of the Municipal Government Act;*
- (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.*

(3) Notwithstanding any other subsection, the property tax rates established under subsection (1) may be varied by the Lieutenant Governor in Council among towns or townsites in national parks.

(4) Each municipality shall pay annually into the Alberta School Foundation Fund a sum equal to the amount that results from applying the rates referred to in subsection (1) in accordance with the order that establishes them to the equalized assessment of the municipality as established for the year under the Municipal Government Act.

(5) A municipality that has passed a supplementary assessment bylaw under the Municipal Government Act shall pay to the Alberta School Foundation Fund the amount raised pursuant to the requisition as a result of the supplementary taxes levied on that portion of the assessment base of the municipality in respect of which no payment is made under section 164(3).

(6) The amount referred to in subsection (5) shall be paid to the Alberta School Foundation Fund on or before February 28 in the year subsequent to the year for which the supplementary tax is levied.

(7) The amount paid into the Alberta School Foundation Fund pursuant to subsection (5)

- (a) shall be used to offset any under levy resulting from appeals from equalized assessments under the Municipal Government Act, and*
- (b) if there is an amount remaining after all offsets under clause (a) are made, that amount shall be used to lower the province wide requisition under this section in the subsequent year.*

(8) The Minister, or a person designated in writing by the Minister, shall advise each municipality as soon as possible in each year of the amount that the municipality is required to pay into the Alberta School Foundation Fund.

(9) Each municipality shall pay into the Alberta School Foundation Fund the amount calculated by applying the mill rates set pursuant to subsection (1).

(10) Notwithstanding anything in this Division, the Minister may by order provide that the sum required to be paid into the Alberta School Foundation Fund by a municipality pursuant to subsection (4) be paid, in whole or in part, directly to one or more boards of districts or divisions situated in whole or in part within the municipality, and any sum paid under this section is deemed to be a payment into the Alberta School Foundation Fund.

(11) Notwithstanding anything in this Division, the Minister may by order suspend or defer in whole or in part the payment of any sum required to be paid under subsection (4) for the period of time and on the terms and conditions that the Minister prescribes.

(12) Notwithstanding anything in this section, that portion of the assessment base of a municipality that is assessable for separate school

purposes pursuant to section 164(2)(b) is not to be included in the equalized assessment referred to in subsection (4).

(13) If it is determined on appeal under the Municipal Government Act that a municipality has paid an amount into the Alberta School Foundation Fund in excess of the sum that it is required to pay under subsection (4), the Minister may order the repayment of the excess to the municipality from the Alberta School Foundation Fund.