

2021 Bill 77

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Second Session, 30th Legislature, 70 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# **BILL 77**

**MUNICIPAL GOVERNMENT  
(RESTORING TAX ACCOUNTABILITY)  
AMENDMENT ACT, 2021**

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THE MINISTER OF MUNICIPAL AFFAIRS

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First Reading . . . . .

Second Reading . . . . .

Committee of the Whole . . . . .

Third Reading . . . . .

Royal Assent . . . . .

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Bill 77

## BILL 77

2021

### MUNICIPAL GOVERNMENT (RESTORING TAX ACCOUNTABILITY) AMENDMENT ACT, 2021

(Assented to \_\_\_\_\_, 2021)

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 284(1)(j) is amended by striking out “and” at the end of subclause (iii) and adding the following after subclause (iii):**

(iii.1) linear property, and

**3 Section 331 is amended**

**(a) in subsection (1) by adding “subsection (3) and” after “Subject to”;**

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

**(3) If a tax on linear property or on machinery and equipment remains unpaid after the due date shown on the tax notice, the owner of the linear property or the machinery and equipment becomes liable, jointly and severally with the person who is the assessed person in respect of the linear property or machinery and equipment, to pay the tax debt.**

## Explanatory Notes

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

**2** Section 284(1) presently reads in part:

*284(1) In this Part and Parts 10, 11 and 12,*

*(j) “improvement” means*

*(iii) a designated manufactured home, and*

*(iv) machinery and equipment;*

**3** Section 331 presently reads:

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

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

*(b) subsequently becomes the assessed person.*

*(2) The person liable to pay any other tax imposed under this Part is the person who*

**4 Section 342 is amended by striking out “assessed person” and substituting “person who paid the tax”.**

**5 The following is added after section 348:**

**Special priority lien for tax debt on linear property or machinery and equipment**

**348.1(1)** In this section,

- (a) “assessable”, in respect of property or improvements, means property or improvements that have been or are subject to being assessed under Part 9;
- (b) “debtor” means a person who owes a debt to a municipality for tax on linear property or on machinery and equipment.

**(2)** Notwithstanding section 348(c) and (d), taxes due to a municipality on linear property or on machinery and equipment

- (a) take priority over the claims of every person except the Crown, and
- (b) are a special lien on all the debtor’s assessable property located within the municipality, including any assessable improvements to that property.

**(3)** A lien referred to in subsection (2)(b)

- (a) arises when the debtor fails to satisfy the debt when due, and
- (b) expires on full satisfaction of the debt.

- (a) at the time the tax is imposed, is liable in accordance with this Part or a regulation made under this Part to pay the tax, or*
- (b) subsequently becomes liable in accordance with this Part or a regulation made under this Part to pay it.*

**4** Section 342 presently reads:

*342 When taxes are paid to a municipality and the assessed person requests a receipt, the municipality must provide a receipt.*

**5** Special priority lien for tax debt on linear property or machinery and equipment.

(4) This section applies to a debt for taxes referred to in subsection (2) regardless of whether the debt became due before or after the coming into force of this section.

**6 Section 390.1(1) is amended by striking out “section 284(1)(j)(iii) and (iv)” and substituting “section 284(1)(j)(iii), (iii.1) or (iv)”.**

**7 Section 437(b) is repealed and the following is substituted:**

- (b) “period for payment” means,
- (i) in respect of tax imposed on linear property, machinery and equipment or property referred to in section 304(1)(f), the 120 days following the sending of the tax notice by the municipality, or
  - (ii) in respect of tax imposed on any other property,
    - (A) if the person liable to pay the tax is a resident of the municipality, the 14 days following the sending of the tax notice by the municipality, or
    - (B) if the person liable to pay the tax is not a resident of the municipality, the 30 days following the sending of the tax notice by the municipality;

**8 This Act comes into force on Proclamation.**

**6** Section 390.1(1) presently reads:

*390.1(1) In this Division, “clean energy improvement” means, subject to the regulations, a renovation, adaptation or installation on eligible private property that*

- (a) will increase energy efficiency or the use of renewable energy on that property, and*
- (b) will be paid for in whole or in part by a tax imposed under this Division,*

*but does not include improvements referred to in section 284(1)(j)(iii) and (iv).*

**7** Section 437 presently reads in part:

*437 In this Division,*

- (b) “period for payment” means*
  - (i) if the person liable to pay the tax is a resident of the municipality, the 14 days following the sending of the tax notice by the municipality, or*
  - (ii) if the person liable to pay the tax is not a resident of the municipality, the 30 days following the sending of the tax notice by the municipality;*

**8** Coming into force.

**RECORD OF DEBATE**

Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>
Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>
Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>
Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>
Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>
Stage	Date	Member	From	To
		<b>Interventions</b>	<b>From</b>	<b>To</b>