

Bill No. 15 of 1935.

A BILL TO AMEND AND CONSOLIDATE THE
ALBERTA ASSESSMENT COMMISSION ACT.

NOTE.

By this Bill provision is made for the appointment of a director of assessments and inspectors of assessments (section 3), and an Assessment Commission (section 10).

The director of assessments is given certain duties which were formerly discharged by the Commission, namely, to hear and determine appeals from municipal assessments; to establish equalized assessments; to make assessments when required to do so by any other statute; and to make recommendations to the Minister as to assessments and to suggest to the Minister regulations for the guidance of all municipal assessors (section 4).

Section 5 gives the director and inspectors power to alter assessments and to cancel any assessment, and to make a new assessment in lieu thereof.

Sections 6, 7 and 8 re-enact the substance of the provisions of *The Assessment Commission Act* relating to equalized assessments, substituting the director for the Commission.

Section 9 relates to appeals to the director from courts of revision as to municipal assessments.

An appeal lies to the Commission from all orders of the director upon appeals from assessments or relating to equalized assessments and from all assessments made by him (section 20).

Section 47 continues under *The Alberta Assessment Commission Act* appeals pending as at the coming into force of the new Act.

The remaining sections of the Bill are substantially a re-enactment of the provisions of a similar effect in *The Alberta Assessment Commission Act*.

R. ANDREW SMITH,
Legislative Counsel.

(This note does not form any part of the Bill and is offered merely as a partial explanation of some of its provisions.)

BILL

No. 15 of 1935.

An Act to amend and consolidate The Alberta Assessment Commission Act.

(Assented to _____, 1935.)

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

1. This Act may be cited as "*The Alberta Municipal Assessment Commission Act.*"

2. In this Act, unless the context otherwise requires—

- (a) "Assessor" means the assessor duly appointed under statutory authority by any municipality;
- (b) "Board" means the Board of Public Utility Commissioners;
- (c) "Chairman" means the chairman of the Alberta Assessment Commission appointed pursuant to this Act or the chairman of any other commission or body performing the functions of that commission, or any member of that commission or other body for the time being acting as chairman;
- (d) "Commission" means the Alberta Assessment Commission appointed pursuant to this Act, and includes any other commission or body constituted pursuant to this Act to discharge the powers and functions of the first mentioned commission;
- (e) "Director" means the director of assessments appointed pursuant to this Act.
- (f) "Inspector" means any inspector of assessments appointed pursuant to this Act;
- (g) "Minister" means the Minister of Municipal Affairs;
- (h) "Municipality" means any city, town, village, municipal district and improvement district.

3. The Lieutenant Governor in Council may from time to time appoint a director of assessments and such inspectors of assessments as may be deemed necessary, and fix the remuneration and prescribe the duties of every person so appointed; and every person so appointed shall hold office during pleasure and shall, subject to the direction of the Minister, perform the duties and exercise the powers conferred upon the director of assessments by this Act and such other duties as may be assigned to him by the Lieutenant Governor in Council.

4. It shall be the duty of the director of assessments and he is hereby empowered—

- (a) to hear and determine all appeals from the decision of a court of revision under the provisions of *The Town and Village Act*, *The Municipal District Act*, *The Improvement Districts Act, 1927*, and *The Wild Lands Tax Act*;
- (b) to establish equalized assessments for all municipalities;
- (c) to make any assessments which the director is by any other statute required to make;
- (d) to make recommendations to the Minister as to standards and methods of assessment, and to suggest to the Minister regulations for the guidance of assessors in making assessments in any municipality for the purpose of securing general uniformity in assessments.

5.—(1) The director and every inspector is hereby empowered—

- (a) for any purposes relating to an assessment to enter upon and inspect any land or property;
- (b) to change the assessment of any parcel assessed made by an assessor;
- (c) to cancel the assessment of any parcel assessed, and to make a new assessment in lieu thereof.

(2) Every assessor shall on demand produce to the director or to an inspector of assessments all books, plans, papers or other documents in his possession, custody or control relating to any assessment.

(3) For the purpose of making any enquiry in relation to any assessment, the director and every inspector shall have the same power to compel the attendance of witnesses before him as is conferred upon a commissioner appointed pursuant to *The Public Enquiries Act* and to receive evidence on oath and to administer oaths.

(4) Every assessor who contravenes the provisions of subsection (2) hereof and every person who makes default in attending before the director or an inspector for the purpose of giving evidence upon being required so to do and every person who wilfully refuses to give evidence or to produce documents when required so to do by the director or an inspector shall, in each case, be guilty of an offence and shall be liable on summary conviction therefor to a fine of not more than fifty dollars and costs and in default of payment to imprisonment for a term of not more than thirty days.

6.—(1) Upon the final completion in the year 1936 and in each third year thereafter of the assessment roll of each municipal district and improvement district, the secretary-treasurer in the case of a municipal district and the Minister in the case of an improvement district shall forward to the

director in such detail and in such form as the director may prescribe a statement showing the total assessed value of the land in the district (including the value of buildings and improvements, when lawfully assessed), and the director shall, upon such information and after such inquiries as he may deem advisable, confirm the said total assessed value as the equalized assessment of the district, or shall fix some other amount as the equalized assessment, and shall notify the secretary-treasurer of each municipal district or the Deputy Minister of Municipal Affairs of his decision, as the case may be.

(2) The said statement shall be sent before the first day of January, 1937, and before each third succeeding first day of January, and such notification shall be sent before the first day of January, 1938, and before each third succeeding first day of January.

(3) In the case of an improvement district, the Minister may fix a year other than that hereinbefore prescribed for the making of the said statement or sending the said notification.

(4) In case the director fixes the equalized assessment of the district at an amount different from the total assessed values reported to him, he may in his notification divide the lands in any municipality into different classes (hereinafter referred to singly as "special class of lands") such as farm lands, subdivided areas and such other classes as may to him seem fit, and may direct that the difference between the total assessed value as fixed by the assessor or any part of such difference, whether such difference be by way of excess or deficiency, shall be allocated to any of such classes or any part or member thereof.

7.—(1) Upon the final completion in the year 1937, or at such other time as may be prescribed by the Minister, and in each third year thereof, of the assessment roll of each city, town or village, the clerk or secretary-treasurer or such other person as shall be appointed thereunto, shall forward to the director in such detail and in such form as the director may prescribe, a statement showing the total assessed value of the land, buildings and improvements in the city, town or village.

(2) The director shall review such assessments and shall determine the equalized assessments of all cities, towns and villages.

8.—(1) The director in determining such equalized assessment shall take into consideration the area, population and land values, the business transacted within the limits of the municipality, the equalized assessments of municipal or improvement districts contiguous thereto and such factors as in the opinion of the director should be considered in order to equalize the bearing of the supplementary revenue tax upon the different classes of municipalities, and shall notify the clerk or secretary-treasurer of each city, town or village of his decision.

(2) The said statement shall be sent before the first day of July, 1937, and before each third succeeding first day of July, and the said notification shall be sent before the first day of January, 1938, and before each third succeeding first day of January.

9.—(1) Every appeal from a court of revision in respect of any assessment pursuant to *The Town and Village Act*, *The Municipal District Act*, *The Improvement Districts Act*, 1927, and *The Wild Lands Tax Act*, shall be to the director.

(2) It shall be the duty of every secretary-treasurer to transmit to the director, immediately after the time for giving notices of appeal from the decision of the Court of Revision has expired, all notices of appeal which have been received by him.

(3) The director may refer any such appeal or any class or classes of appeals to the Commission in which case he shall immediately transmit all papers in his possession relating to the appeal to the Commission and shall send a notice to the secretary-treasurer advising him thereof, and it shall be the duty of the secretary-treasurer to notify the appellant thereof.

(4) The director shall proceed as soon as possible to fix a date and place for the hearing of any appeals which have not been referred by him to the Commission, and shall send a notice of the time and place so fixed to the secretary-treasurer and to the appellant, and the time fixed for the hearing of any appeal shall not be sooner than the tenth day after the date of mailing the said notices.

(5) Upon the day and at the place so fixed, or upon any other day or at any other place fixed upon any adjournment thereof, the director or any inspector designated by him for the purpose shall proceed to hear and determine the appeal.

(6) Every director and inspector hearing any appeal shall, for the purposes of that appeal, have all the powers which may be conferred upon a commissioner appointed under the provisions of *The Public Inquiries Act*.

(7) Every decision made by the director and any inspector in relation to any appeal shall be in writing and shall be kept on file in the Department of Municipal Affairs and shall be deemed to be a public document and shall be open to inspection by the public at any time during the ordinary office hours.

(8) Every order made under this section shall be signed by the person making the same and a copy of any such order, certified by the Minister to be a true copy thereof, shall be accepted as *prima facie* evidence of the making of the order, the authority of the person purporting to make the same, and of the contents thereof.

10.—(1) The Lieutenant Governor in Council may appoint a commission to be known as the Alberta Assessment

Commission which shall be composed of three persons appointed from time to time by the Lieutenant Governor in Council, each of whom shall hold office during pleasure, and one of whom shall be the chairman and shall devote his whole time and attention to the duties of his office, and the others shall devote so much of their time and attention as is from time to time prescribed by the Minister.

(2) The Lieutenant Governor in Council may designate the Board of Public Utility Commissioners or any other commission appointed under any other Act of the Province as the Alberta Assessment Commission, and upon being so designated the Board of Public Utility Commissioners or other commission so designated shall be deemed to be the Alberta Assessment Commission for all the purposes of this Act.

(3) The Lieutenant Governor in Council may from time to time appoint a person to act as a member of the Commission in the place and stead of any member of the Commission who is incapacitated by reason of sickness or otherwise from discharging his duties as a member of the Commission and whilst so incapacitated, and may prescribe the duties, terms of appointment and remuneration of any person so appointed; and every person so appointed shall be deemed to be a member of the Commission whilst acting as a member thereof.

11. The Commission shall hold its sittings only at such places as may be from time to time prescribed by order of the Lieutenant Governor in Council and at such other places as may be designated by the Minister.

12.—(1) The chairman shall be the chief executive officer of the Commission and shall summon, and preside at, all meetings thereof.

(2) In case of the disability or absence of the chairman, the member of the Commission who has been longest in office (or where the members have been in office an equal length of time, the member first named in the order appointing them), may act in his place.

(3) Whenever it appears that a member of the Commission has acted in the place of the chairman, it shall be conclusively presumed that he has so acted during the absence or disability of the chairman.

13. During a vacancy or vacancies the remaining member or members may exercise the powers of the Commission.

14. The Commission shall have an official seal, of such design as the Lieutenant Governor in Council may prescribe, by which it shall authenticate its proceedings and of which all courts shall take judicial notice.

15. Any one member of the Commission may hold an inquiry or conduct a hearing, and report the result thereof to the Commission which may make an order based on such report.

16. Every member of the Commission may administer oaths in the course of a proceeding or in connection with his official duties or those of the Commission.

17. The Lieutenant Governor in Council may appoint a secretary to the Commission who may be a member of the Commission, and such clerks and assistants as may be deemed necessary.

18. The secretary shall—

- (a) keep a record of all proceedings conducted before the Commission or any member thereof;
- (b) have the custody and care of the records and documents of the Commission;
- (c) obey all rules and directions made or given by the Commission touching his duties or office;
- (d) see that every regulation and order made by the Commission is drawn pursuant to the direction of the Commission, properly authenticated and filed.

19. Any person may, on payment of the prescribed fee, obtain from the secretary a certified copy of any order or regulation of the Commission.

20. There shall be an appeal to the Commission from all orders of the director made upon appeals from assessments, or in relation to the equalization of assessments for any municipality, and from all assessments made by him.

21. In the case of appeals from orders of the director in respect of equalized assessments, any municipality and, in the case of improvement districts, the Minister may appeal against such orders by giving notice to the Commission in writing at any time within sixty days after the date of the sending out by the director of the notification referred to in section 6 of this Act, and the Commission shall fix a date and place for the hearing of the appeal and shall send a notice thereof to the appellant and director and any other municipality affected by the order appealed from; the date of hearing shall be not sooner than the tenth day after the date of mailing the said notice; and upon the date and at the place so fixed, or at any later date or any place fixed by the Commission upon any adjournment, the Commission shall proceed to hear and determine the appeal and shall notify the municipality or the Minister, as the case may be, of its decision.

22. In the case of all other appeals, the owner of any property who complains against the assessment thereof and

any person who is assessed in respect of property in the same municipality other than the property the assessment of which is appealed against, may appeal to the Commission at any time within fifteen days after the date of the sending out of the notice by the director referred to in section 9 of this Act, and thereafter the Commission shall proceed to fix a time and place for the hearing of the appeal and shall send notice thereof in writing by mail to the appellant, and in case the appellant is not the person assessed in respect of the property the assessment of which is appealed against, to the person so assessed to the director and to the secretary-treasurer of the municipality in which the property is assessed; the date fixed for the hearing shall be not sooner than the tenth day after the date of mailing the notices; and upon the date and at the place so fixed or at any later date or any place fixed by the Commission upon any adjournment, the Commission shall proceed to hear and determine the appeal.

23. Notwithstanding the provisions of any Act to the contrary, the assessment of any parcel of land situated in any municipality shall not be varied by the Commission on appeal if the value at which it is assessed bears a fair and just proportion to the value at which lands in the municipality are assessed.

24. Any municipality, or in the case of an improvement district, the Minister, at any time before the expiry of two months from the date of the sending by the Commission of the notice referred to in section 21, may appeal to the Board of Public Utility Commissioners against the equalized assessment, and shall give to the Commission ten days' notice in writing of the appeal, and the said Board, if satisfied that such assessment does not bear a fair and just proportion to the equalized assessment of other municipalities, may at its discretion make such revision of the assessment as it deems proper having regard to the general purpose and intent of this Act, and shall notify the municipality concerned of its decision before the next following first day of June; such decision shall be final and conclusive and there shall be no appeal therefrom.

25.—(1) Where in any municipal district or improvement district the equalized assessment as fixed by the director or by the Commission or by the Board upon appeal, differs from the total assessed value of the land in the district as fixed by the assessor, the secretary or the Deputy Minister, as the case may be, shall divide the difference amongst all the parcels of land separately assessed, within the municipal district or improvement district in proportion to their assessments:

Provided that where special directions are given as to the allocation of the difference or any part thereof to any special class of lands within the municipal district or improvement district, the secretary or the Deputy Minister, as the case may be, shall, if there is more than one member of

such class, similarly divide the difference or any part thereof that has been allocated to such special class of lands amongst all parcels of land separately assessed which are included in the said special class.

(2) The assessed value of each parcel so determined from time to time shall be the value of such parcel for the purpose of *The Supplementary Revenue Act*, and so far as it relates to the land and exclusive of the improvements thereon, shall be the value of the land for the purpose of taxation by the municipal district or improvement district in which the same is situated for periods of three years commencing with the year 1935.

(3) When the assessed value of any parcel of land is changed under the provisions of this Act, then notice of such change shall be sent to each person assessed in respect thereof, and no appeal from the assessed value so arrived at shall be heard, but the assessor shall, in the event of any error in calculation, alter the roll so as to correct the same upon his attention being called thereto.

26. In case it is made to appear to the Commission that by reason of the action taken by the Director or the Commission that the aggregate changes in the assessments in a municipality increase or decrease the total assessment of the municipality by an amount which is equal to or in excess of ten per centum of the aggregate of the original assessment, the Commission may by order direct that the assessment roll of the municipality be changed in respect of such of the assessments thereon and in such manner as may appear to the Commission to be requisite and convenient.

27. In every city, town or village the assessed value of each parcel, exclusive of the value of the improvements thereon, as determined by the assessor, the court of revision, the director or the Commission, as the case may be, shall be the value of that parcel for the purpose of *The Supplementary Revenue Act*, but subject always to the provisions of subsection (4) of section 11 of that Act.

28. Notwithstanding anything hereinbefore contained, the director, either of his own motion or upon the appeal of a city, town or village, may at any time before the first day of June in any year of any triennial period other than the first year of the same, after making such inquiries and hearing such evidence as may be expedient, alter the equalized assessment, and the assessment so altered shall come into effect at such time as the director shall determine subject to appeal from the decision of the director to the Commission and from the decision of the Commission to the Board.

29. Whenever any new municipality is formed or the area of any municipality is changed, the director may make an equalized assessment for the new municipality or the municipality whose area is changed, as the case may be, and

such equalized assessment shall come into effect at such date as the director may determine, subject to appeal from the decision of the director to the Commission and from the decision of the Commission to the Board.

30. Whenever in the opinion of the director the assessment of a municipality is not in substantial conformity with the law or is not fair and equitable either in general, having regard to other assessments, or in detail, and it is in the interest of the public that there should be a new assessment, the director shall certify to the Minister as to the same and may recommend to the Minister measures calculated to rectify such assessment.

31.—(1) The Minister may in any case where the director has certified to him that the assessment of any municipality is not in substantial conformity to the law and is not fair and equitable either in general, having regard to any other assessment, or in detail and that it is in the interest of the public that there should be a new assessment, the Minister may in his uncontrolled discretion by order declare such assessment to be null and void and direct a new assessment to be made, and give all necessary directions and make all necessary provisions as to the manner and times in which all proceedings and things directed or authorized by any statute are to be done.

(2) If at any time, after making an order under this section, the Minister is of the opinion after due inquiry that the assessor of the municipality is incompetent or unsuitable, he may order the council of the municipality to dismiss such assessor and to appoint in his place some person approved by the Minister.

(3) If the council of a municipality makes default in complying with any order of the Minister for thirty days after the date of mailing of a copy of any such order to the clerk or secretary-treasurer thereof, the Minister may by writing under his hand dismiss the assessor thereof and appoint another person in his place, and such person shall thereupon have all the powers and duties of the assessor of the municipality, and the council shall pay to such person such remuneration as shall be fixed by the Minister.

32. Every municipality to which the director makes application for any statement, report, copy of document or information for the purposes of this Act shall immediately furnish the same free of charge.

33. The Commission may by an order signed by any member of the Commission order any person to appear before the Commission at the time and place mentioned in the order, and from day to day thereafter either to give evidence or to produce documents, or both; and any such person who, after being personally served with a true copy

of such order, makes default in complying therewith, shall be guilty of an offence.

34. The Commission may, in its discretion, accept and act upon any evidence by affidavit and any written statement or report of any officer appointed by it.

35. All inquiries and hearings before the Commission or a member thereof shall be governed by such rules as it may adopt.

36. The Commission may appoint or direct any person to make an inquiry and report upon any matter pending before it, or over which it has jurisdiction under this or any other Act, and may order and direct by whom and in what proportion the costs and expenses of such inquiry and report shall be paid, and may fix the amount of such costs and expenses.

37. The Commission or any person authorized by it to make any inquiry or report may—

- (a) enter upon and inspect any land or other property;
- (b) require the attendance of such persons as it thinks fit to summon, and examine and take the testimony of such persons;
- (c) require the production of books, plans, papers and other documents;
- (d) administer oaths, affirmations or declarations—

and shall have the like powers to summon witnesses, enforce their attendance, and compel them to give evidence and produce the books, plans, papers and other documents required to be produced as are vested in any court in civil cases.

38. Copies of official documents and orders filed in the office of the Commission, certified by the chairman or secretary under the official seal of the Commission to be true copies of the originals, shall be evidence in like manner as the originals in all courts of the Province, and the Commission may charge for such copies ten cents for each folio.

39. Every document purporting to be signed by the chairman or secretary of the Commission, as provided in section 38 of this Act, shall without proof of such signature be *prima facie* evidence in all courts and shall be sufficient notice to all parties interested, if duly served therewith, that such document was so signed and was issued by the Commission; and if such document purports to be a copy of any order, direction, decision or report made or given by the Commission, it shall be *prima facie* evidence in all courts of such order, direction, decision or report, and when duly served shall be sufficient notice of such order, direction, decision or report from the time of service.

40.—(1) The Minister may prescribe rules, regulations and forms for the guidance of all or any assessors as to the method of making assessments in municipalities.

(2) Every rule and regulation and form made pursuant to this section—

(a) shall not be inconsistent with the provisions of any other statute; and

(b) shall be published in *The Alberta Gazette*.

(3) Every such rule and regulation shall upon publication as aforesaid have the same force and effect as if the same had been enacted as a part of this Act.

41.—(1) Upon the application of the council of any city the Lieutenant Governor in Council may declare that such city shall be subject to the provisions of this Act relating to towns and villages.

(2) Every city which was, pursuant to a declaration of the Lieutenant Governor in Council, subject to the provisions of *The Alberta Assessment Commission Act* immediately before the coming into force of this Act shall continue to be subject to the provisions of this Act in the same manner and to the same extent as if it had been declared to be so subject under this section.

42. Every person who fails or omits to do anything required by this Act to be done, or to comply with an order of the Commission, shall be guilty of an offence and shall, in addition to all other penalties, be liable upon summary conviction to a fine of not more than fifty dollars and costs, and in default of payment to imprisonment for a term not exceeding one month.

43. The Board and the Commission shall each have power to prescribe the fees and costs payable in respect of proceedings before it under this Act.

44. Both the Board and the Commission shall have the power to order any party to any proceedings before the Board or the Commission, as the case may be, to pay to any other party thereto such amount on account of the costs, charges and expenses of the first named party incurred in the proceedings as may be fixed by the Board and mentioned in the order; and any order so made, upon being filed in the office of the District Court of any district within which the person liable thereunder is situate, resides or carries on business, as the case may be, shall be enforceable in the same manner as if it were an order of the District Court.

45. The Lieutenant Governor in Council may from time to time substitute any date or period of time for any date or period of time fixed by this Act.

46. The provisions of this Act shall supersede the provisions relating to the same subject matter of any other Act where such provisions are inconsistent.

47. All appeals which are pending immediately before the coming into force of this Act and which had been previously taken under *The Alberta Assessment Commission Act* shall be continued under the provisions of that Act as if the same had not been repealed.

48. *The Alberta Assessment Commission Act*, being chapter 47 of the Statutes of Alberta, 1929, is hereby repealed.

49. This Act shall come into force on the day upon which it is assented to.

FIFTH SESSION
SEVENTH LEGISLATURE
25 GEORGE V
1935

B I L L

An Act to amend and consolidate The
Alberta Assessment Commission Act.

Received and read the

First time

Second time

Third time

HON. MR. ALLEN.

EDMONTON:
W. D. McLEAN, KING'S PRINTER
1935