

REPRINTED BILL

BILL

No. 44 of 1938.

An Act to provide for the Assessment of Property Liable to Taxation in Towns, Villages, Municipal Districts, Improvement Districts and School Districts.

(Assented to _____, 1938.)

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 Assessment Act*."

INTERPRETATION.

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

- (a) "Alberta Assessment Commission" and "Commission" means the Alberta Assessment Commission appointed pursuant to *The Alberta Municipal Assessment Commission Act*;
- (b) "Assessor" means an assessor appointed pursuant to any of the following Acts, namely: *The Municipal District Act*, *The Improvement Districts Act, 1927*, and *The Town and Village Act, 1934*, and in respect of a school district which collects its own taxes, means the assessor for each village, municipal district and improvement district within which the collecting school district is either wholly or partially included;
- (c) "Business assessment" and "business tax" has reference to all assessments and taxation under section 19 of this Act;
- (d) "Conditional owner" means any person entitled to the possession of land which is exempted generally from taxation by the Province, and shall, but not so as to restrict the generality of the foregoing words, include lessees of minerals or mineral rights from the Dominion of Canada or the Province, or any other person and timber licensees;
- (e) "Council" means the council of any municipality other than an improvement district and in relation to an improvement district means the Minister of Municipal Affairs;
- (f) "Director of Assessments" means the Director of Assessments appointed pursuant to *The Alberta Municipal Assessment Commission Act*;

- (g) "Farm land" means,—
 - (i) any parcel of land which is used for farming purposes and in respect of which no plan of subdivision is filed under the provisions of *The Land Titles Act*, but shall not include a parcel of twenty acres or less in extent unless the owner or tenant thereof derives his livelihood mainly from the use of such land;
 - (ii) any parcel of land more than five acres in extent in respect of which a plan of subdivision is filed in the Land Titles Office, which is used for farming purposes by an owner or tenant who derives his livelihood mainly from the use of such land;
- (h) "Farm purposes" and "farming purposes" shall each, in addition to the ordinary meaning thereof, include fur-farming;
- (i) "Improvements" and "buildings and improvements" mean,—
 - (i) all buildings or any part of any buildings and all structures and fixtures erected upon, in, over, under or affixed to the parcel of land assessed;
 - (ii) the part of the cost of any irrigation or drainage project properly attributable to the parcel assessed, whether there has or has not been any immediate or direct expenditure of labour or capital upon the parcel;
- (j) "Land" means lands, tenements and hereditaments and any estate or interest therein, and shall, but not so as to restrict the generality of the foregoing words, include minerals and growing timber;
- (k) "Mineral" includes coal, but shall not include natural gas, petroleum, gasoline or any oil of a mineral nature;
- (l) "Minister" means the Minister of Municipal Affairs;
- (m) "Municipality" means every incorporated town and village, every municipal district, every improvement district, every rural, village and consolidated school district not included in a school division, every school division and every town school district other than a town school district which is wholly or partially included in a city;
- (n) "Owner" means in the case of land, any person who is registered under *The Land Titles Act* as the owner of land, or used with reference to property other than land, any person who is in legal possession thereof;
- (o) "Parcel" means,—
 - (i) any lot in any area of land a plan of subdivision of which is registered in a Land Titles Office, or any part thereof;

- (ii) where there is no such plan of subdivision and subject to paragraph (iii) a quarter section of land according to the system of surveys under *The Dominion Land Surveys Act* or any smaller area;
- (iii) all the land included in any one grazing, mineral or timber lease or permit from the Dominion of Canada or the Province, or forming part of any railway, irrigation or drainage right-of-way;
- (iv) any mineral or minerals assessed as a unit and separately from the land in, on, or beneath which it or they lies or lie;
- (p) "Person" includes a corporation or partnership;
- (q) "Personal property" means all goods and chattels;
- (r) "Prescribed" shall mean prescribed by the Minister of Municipal Affairs;
- (s) "Purchaser" means any person who has purchased or otherwise acquired land, or other property within the municipality whether he has purchased or otherwise acquired the same direct from the owner thereof or from another purchaser, and has not become the owner thereof;
- (t) "School Division" means a school division constituted pursuant to Part XVII of *The School Act, 1931*;
- (u) "Secretary-treasurer" means the secretary-treasurer of a town, village or municipal district, and in the case of an improvement district, the Deputy Minister of Municipal Affairs or any officer of the Department of Municipal Affairs designated by him;
- (v) "Supervisor of improvement districts" and "supervisor" mean the supervisor of improvement districts appointed pursuant to *The Department of Municipal Affairs Act*;
- (w) "Timber licensee" includes a holder of a license or a timber berth or of a permit to cut timber, from the Dominion of Canada or from the Province, or having an agreement with either which confers a right to cut timber.

3. This Act shall relate to and govern the liability to assessment and taxation of property in every municipality for the purposes of *The Town and Village Act, The Municipal District Act, The Improvement Districts Act, 1927, The School Assessment Act, The Department of Municipal Affairs Act*, or any of them, and shall be read and construed as if the same had been enacted as a part of each of the said Acts, save and except only to the extent that this Act expressly provides to the contrary and wherever in any of the said Acts reference is made to the assessment and taxation

of property, the assessment of property made pursuant to this Act shall be the assessment to which such reference is made.

4. Subject to the provisions of *The Special Industries Act*, *The Beet Sugar Factory Act*, *The Home Improvement Exemption Act*, *The Irrigation Districts Act* and *The Special Areas Act*, and subject also to the other provisions of this Act, all property and every interest therein in a municipality which is subject or liable to taxation by an Act of the Province, save and except only such property as is declared by this Act to be exempt, shall be liable to assessment and taxation by the municipality.

5.—(1) It is hereby declared that for the purposes of this Act, the following property shall be exempt from assessment and taxation,—

- (a) land held by or for the use of the board of trustees of any school district or by any school division subject to *The School Act, 1931*,—
 - (i) in the case of a town or village to the extent of four acres for each school; and
 - (ii) in the case of any other municipality to the extent of eight acres;
- (b) land held by or for the use of any religious body on which is situated a building chiefly used for divine service or public worship together with such building but exclusive of any other building thereon,—
 - (i) in the case of a town or village to the extent of one-half acre or such greater acreage not in excess of four acres as may be exempted by by-law from assessment and taxation; and
 - (ii) in the case of any other municipality to the extent of three acres;
- (c) land in use as a public cemetery, but to the extent of 25 acres only;
- (d) land belonging to any municipality when held for the public use of such municipality;
- (e) land of any agricultural society organized or formed under *The Agricultural Societies Act*;
- (f) land attached to and used in connection with and for the purposes of any hospital which receives aid from the Province under the provisions of *The Hospitals Act*, together with any building thereon, which is used as a hospital or is used in connection therewith,—
 - (i) in the case of a town or village, not exceeding four acres in extent; and
 - (ii) in the case of any other municipality, not exceeding twenty-five acres in extent;

- (g) land covered by water which is in the course of being reclaimed under a plan or scheme duly authorized by the Government of Alberta, or the Government of Canada;
- (h) land not exceeding five acres in extent,—
 - (i) which forms the site of any building used solely for community purposes, together with such building; or
 - (ii) which is used solely for community games, sports, athletics or recreation;
- (i) land held under a grazing lease or permit from the Government of Canada or of the Province, and land let by either of such Governments upon terms which restrict the user thereof to use for grazing purposes;
- (j) land held under a cultivation lease from the Government of the Province;
- (k) land and other property owned by any branch or local unit of the Canadian Legion, the British Empire Service League, the Army and Navy Veterans' Association, and any other organization of ex-soldiers from time to time approved by the Minister, if and so long as such property is used exclusively for the purpose of any such branch or local unit:

Provided always that in the case of a town or village the land exempted shall not exceed two acres in extent;
- (l) every right, title and interest of His Majesty in any property whatsoever;
- (m) property assessable under *The Electric Power Taxation Act* or under *The Pipe Line Taxation Act*;
- (n) the annual income of any person derived from any source;
- (o) money, bank notes, cheques, bills of exchange, promissory notes and choses in action;
- (p) grain and hay;
- (q) farm buildings and other farm improvements on farm lands and live stock and farm implements and farm vehicles used or kept on a farm;
- (r) household goods and effects of every kind, books and articles of wear and adornment;
- (s) growing crops;
- (t) the chattels of any one person to the extent that the aggregate assessed value thereof is not more than \$300.00;
- (u) all works constructed, operated and used in connection with any irrigation ditches as well as such ditches which are operated under and subject to the provisions of *The Water Resources Act* or *The Irrigation Districts Act*, until the year following the year in which the operation of such works ceases;

- (v) land vested in any Library Board established under the provisions of *The Public Libraries Act*, together with any building or buildings situated thereon:

Provided such building or buildings are used mainly for the purposes of such library.

(2) Notwithstanding the foregoing provisions of this section, the lands mentioned in paragraphs (b), (f), (h) and (k) shall in the case of a town or village be liable to assessment and taxation for local improvements and for frontage tax.

ASSESSMENT.

6.—(1) Property and businesses liable to assessment shall be assessed in the municipality in which such property is situate or in which such business is carried on.

(2) Commencing with the year 1939 where any such property or business is situate or carried on in a school district which collects its own taxes, the assessment of such property or business in the town, village, municipal district or improvement district in which it is situate or carried on as the case may be, shall be the assessment thereof for the purposes of the school district.

7.—(1) In the case of a town or village, land together with all buildings and improvements thereon shall be assessed at its fair actual value, exclusive of the value of minerals.

(2) In the case of a town or village, the council may, by by-law, passed at a regular meeting of the council, held before the first day of April, in any year, provide that the whole or a percentage of the fair actual value of the buildings and improvements on land shall be exempt from assessment and taxation, and in such case the buildings and improvements shall be valued at the fair actual value thereof and the amount of such valuation exempt from assessment and taxation shall be deducted from the amount of the assessment of the land with the buildings and improvements thereon.

(3) In the case of any other municipality, land together with all buildings and improvements thereon shall be assessed at its fair actual value.

(4) In determining such value for the land, the assessor shall have regard to any advantages or disadvantages of location, the quality of the soil, any profitable use which may be reasonably made of the same, and may take into consideration the annual rental value which in his judgment the lands are reasonably worth for the purposes for which they may be used if leased on a yearly tenancy and taking one year with another, and such other considerations as the Director of Assessments may from time to time direct.

8.—(1) Personal property shall be assessed at its actual cash value as it would be appraised if taken in payment for a just debt.

(2) In assessing stock in trade, the assessor shall assess a person, firm or corporation for the amount of the monthly average stock in trade kept on hand by such person, firm or corporation during the twelve months immediately prior to the date of assessment, or in case such person, firm or corporation kept the stock in trade on hand for a shorter period than twelve months immediately prior to the date of the assessment then the monthly average stock in trade shall be computed with respect to the actual period such stock in trade was kept on hand.

9. The minerals or any mineral in or under any parcel of land may be assessed as a parcel separately from the surface of such parcel, and if separately assessed, shall be assessed at the fair actual value thereof, unless the minerals or any mineral under any parcel have or has been separately assessed and in case the surface of any parcel and the minerals thereunder are vested in the same person as owner or conditional owner thereof, the surface of the parcel and the minerals thereunder shall constitute one parcel; in case the minerals or any mineral under any parcel has been separately assessed from the surface thereof, or in case the surface of a parcel and the minerals thereunder are vested in different persons as owners or conditional owners of the surface and the minerals respectively, the surface of the parcel shall constitute one parcel and the minerals shall constitute another parcel.

10. The growing timber upon any parcel or parcels of land, which is held by any person as a timber licensee shall be separately assessed at its fair actual value.

11.—(1) Where buildings are erected by a tenant upon land which is part of the station grounds or right-of-way of a railway company and which are held of a railway company under lease, whether the buildings are affixed to the land or not, the buildings together with the land forming the site thereof or occupied therewith shall be assessed to the tenant as if he were the owner thereof.

(2) Where land is held under lease from a railway company as an industrial site, such land may be assessed to the tenant of such site as if he were the owner thereof; and all buildings and improvements thereon whether affixed to the land or not and whether the tenant has any interest therein or not shall be assessed to him as if he were the owner thereof.

(3) The name of every such tenant if assessed shall be placed upon the assessment roll as owner of such buildings and the land forming the site thereof or occupied therewith.

(4) Every such tenant shall, whether his name appears on the assessment roll or not, pay taxes upon the assessed value of such buildings and the land forming the site there-

of or occupied therewith at the rates lawfully imposed thereon, irrespective of the amount or nature of his interest therein.

12.—(1) In case there are upon, in, over, under or affixed to any land, which is exempt from assessment and taxation, any buildings, structures or erections, whether affixed to the land or not, which are liable to assessment and taxation and are the property of some person other than the owner of the land, the owner of any such buildings, structures or erections shall be liable to assessment and taxation in respect thereof as if the same were land, and all such buildings, structures and erections shall be assessed at their fair actual value separately from the land forming the site thereof.

(2) The name of the owner of any property assessed pursuant to this section shall be placed upon the assessment roll.

(3) Assessments under this section shall be made annually.

13. In every municipality all the lands of a railway company comprising the roadway thereof and the superstructure of such roadway situated therein, which are not expressly exempted from liability to assessment and taxation, shall be assessed in accordance with the provisions of *The Railway Assessment Act*, and all other lands together with buildings, structures, erections and improvements thereon, and any buildings, structures, erections and improvements on the roadway which do not form part of the superstructure thereon, shall be assessable in accordance with the provisions of section 7 of this Act.

14. Where any person is in the occupation of any part of the surface of a parcel of land by virtue of any lease or license from the person who is the owner of the surface of the land, for the purpose of working any mines or minerals in, on or under such parcel or in, on or under any land in its vicinity, or for the purpose of drilling for natural gas, or oil or salt or for the purpose of operating any natural gas or oil or salt well, all buildings, structures and erections thereon and all machinery, tools, appliances and other things thereon used or intended to be used or capable of being used for any of the purposes for which such land is occupied, shall be assessed separately to the owner of the same, and apart from the parcel, and all such buildings, structures, erections, machinery and appliances shall be deemed to be personal property, whether the same are affixed to the land or not.

GENERAL ASSESSMENT.

15.—(1) As soon as may be in the year 1938, but not later than the first day of October, the assessor for each municipal district and improvement district shall assess

every parcel of land and every parcel of minerals in that municipality liable to assessment and taxation; the said assessment to become effective in the year 1940, according to the provisions of *The Alberta Municipal Assessment Commission Act*.

(2) Where an assessment has been made in any municipal district of land and minerals therein liable to assessment and taxation since the 1st day of January, 1937, pursuant to an order of the Minister made pursuant to section 336 of *The Municipal District Act*, that assessment shall be deemed to be the assessment made pursuant to this section, and no further assessment shall be made pursuant to this section in the municipal district in the year 1938.

ANNUAL ASSESSMENT

16.—(1) Subject to the other provisions of this section, in the year 1938 in each municipal district and improvement district, the assessment of each parcel of land as set out in the final revised assessment roll of the municipal district and improvement district for the year 1937, shall be the assessment for each such parcel in the year 1938 in the municipal district or improvement district in which the same is situate.

(2) In case an assessment is made in any municipal district or improvement district for the year 1938 of all assessable parcels of land situate therein pursuant to a direction of the Minister made under section 336 of *The Municipal District Act* or pursuant to section 28a of *The Improvement Districts Act, 1927*, or pursuant to section 57 of this Act, the assessment so made shall be the assessment for the year 1938 for such municipal district or improvement district.

(3) In case an assessment has been made in any municipal district or improvement district for the year 1938 of all assessable parcels of land situate therein otherwise than pursuant to an order of the Minister, the Minister may, by order, confirm any assessment so made and direct that such assessment shall be the assessment for the year 1938, and thereupon that assessment shall be the assessment of the municipal district or improvement district for the year 1938.

(4) In the year 1938, and in every year thereafter, but not later than the first day of July, the assessor for each municipality shall assess all parcels of land in that municipality which are liable to assessment and which do not appear upon the assessment roll of the municipality for the previous year. This provision shall not apply in the year 1938 to the assessments for the year 1938 referred to in subsections (2) and (3).

(5) Notwithstanding any other provision of this Act, every school district which makes its own assessment and levies and collects its own taxes, shall in the year 1938 make its assessment under the provisions of *The School Assessment Act, 1931*.

17.—(1) In the year 1938 and in every year thereafter, but not later than the first day of July, the assessor of each municipal district or improvement district shall assess all property, other than property required to be assessed pursuant to Sections 15 and 16, which is liable to assessment and taxation in that district.

(2) In the case of a town or village, as soon as may be in the year 1938 and every year thereafter, but not later than the thirty-first day of March, the assessor shall assess every assessable parcel of land and all other assessable property.

18. Subject to the other provisions of this Act the council of every town, village or municipal district and the Board of every school district which collects its own taxes, may at a regular meeting of the council or of the Board held prior to the first day of May, in any year, pass a by-law providing for the assessment of any trade, business or profession carried on within its area, and for the payment by any person carrying on a trade, business or profession of an annual tax upon the assessment thereof, to be known as a business tax. In case of improvement districts, the Minister may by order provide for such assessment as aforesaid and the payment of a business tax.

19.—(1) In the case of a municipality where a by-law has been passed, or in the case of an improvement district where the Minister has issued an order authorizing the levying of a business tax, no tax shall be levied in respect of the stock in trade of such business or any other personal property used in connection therewith.

(2) In the year 1938 and in every year thereafter, but not later than the first day of July, the assessor of each municipality which has in force any by-law, or in the case of an improvement district where the Minister has issued an order, for the imposition of a business tax, shall assess all businesses which are by virtue of such by-law, or order, liable to assessment and taxation. Such by-law or order may provide,—

- (a) for the grouping into classes of trades, businesses and professions for the purpose of assessment and taxation under the by-law or order;
- (b) for the assessment of any class or classes of any trade, business or profession at a sum equal to the full annual rental value of the premises occupied for the purpose of the trade, business or profession;
- (c) for the assessment of persons engaged in the trade or business of grain dealers, grain elevator operators, coal dealers, gasoline distributors, oil distributors, stores of goods and chattels and similar businesses on the basis of the total available storage capacity of the premises used for the purposes of the trade or business; and

(d) for the assessment of any trade, business or profession, not being a trade or business assessed upon the storage capacity, on the basis of the floor space of the entire premises occupied for the purpose of the trade, business or profession.

(3) In case provision is made by the by-law or order for the assessment of any trade, business or profession upon the basis of the floor space of the premises occupied for the purposes thereof, a sum per square foot of floor space shall be specified therein as the basis of the assessment, and the assessed value of the premises shall be the sum so fixed multiplied by the number of square feet of floor space of the premises occupied for the purposes of the trade, business or profession including in the floor space all space occupied by partitions, elevators, stairways or any other internal structures on the premises.

(4) In case provision is made by the by-law or order for the assessment of any trade or business on the basis of the storage capacity of the premises used for the purposes of the trade or business, a unit of storage capacity such as a cubic foot, cubic yard, bushel, gallon or other unit of weight or measurement as well as a sum for each such unit shall be fixed thereby as the basis of the assessment of the storage premises, and the assessed value of the storage capacity shall be the sum so fixed multiplied by the total number of units of the total available storage capacity of the premises used for the purposes of the trade or business.

(5) For the purpose of obviating unfairness or discrimination between different trades, businesses and professions having regard to the profits derived from the exercise thereof, the council may in the by-law fix different amounts for the basis of assessment for floor space or for the basis of assessment for storage capacity, as the case may be, for different classes of trades, businesses or professions, having regard to all or any of the following considerations,—

- (a) the nature of the trade, business or profession carried on;
- (b) the purpose to which the floor space or any part thereof is put;
- (c) the situation or position of the place of business in relation to that of other places of business, whether in the same building or not;
- (d) the extent to which any floor space or storage capacity occupied for purposes of the trade, business or profession is profitably used.

(6) The business tax payable in respect of any trade, business or profession, which is not assessed on a rental basis, shall be calculated and levied annually on the assessed value thereof at such uniform rate as is specified in the by-law for the year in which the by-law is passed and in every year subsequent thereto at the rate aforesaid or at such rate as may be specified in any amending by-law, and such rate

shall not exceed the rate of the levy made by the municipality for the general purposes of the municipality upon land.

(7) The business tax payable in respect of any trade, business or profession, which is assessed on the rental basis,—

- (a) in the case of any municipality which levies both municipal taxes and school taxes, shall be such percentage of the assessed value not in excess of fifteen per centum as may be specified by the by-law;
- (b) in the case of any other municipality, shall be such percentage of the assessed value not in excess of seven and one-half per centum as may be specified in the by-law;

and such percentage may be varied as between any one class or classes and any other class or classes.

(8) Every person who carries on within the municipality for more than thirty days in any year any trade, business or profession in respect of which a business tax is payable, shall be liable for the payment of the annual business tax in respect thereof, and the said tax shall be in addition to all other taxes levied or payable under any of the other provisions of this or any other Act.

(9) In case a business tax is payable in respect of a trade or business and a license fee is payable in respect of that trade or business, the business tax shall abate to the extent of the license fee.

(10) In the case of any municipality other than an improvement district every by-law and every amending by-law passed under the provisions of this section shall continue in force until amended or repealed, but no such by-law shall be amended or repealed except by a by-law passed at a regular meeting of the council held in any year subsequent to the year in which the original by-law was passed and prior to the first day of May in the subsequent year.

(11) In the case of an improvement district, any order made by the Minister providing for the levying of a business tax, shall continue in force until further order of the Minister.

(12) All the provisions of this Act relating to the mailing of assessment notices, complaints as to assessments, the right of appeal from assessments shall *mutatis mutandis* apply to assessments made under this section and the levy of any business tax.

(13) In any case in which it is made to appear to the Alberta Assessment Commission, upon the hearing of any appeal from any assessment made pursuant to this section that any assessment in respect of any trade, business or profession, or any class thereof, under a by-law has the effect of discriminating against any trade, business or profession or any class thereof, the Commission shall by order alter or vary any assessment which it deems to be discriminatory for the purpose of relieving against discrimination and any assess-

ment so altered or varied shall be substituted for the original assessment and the tax calculated thereon shall be the business tax payable in respect of trades, businesses and professions affected thereby.

(14) In case the council is desirous of amending any by-law passed pursuant to this section for the purpose of relieving against any discrimination, injustice or undue hardship arising out of any provision of such by-law, the council may, with the approval of the Director of Assessments, by by-law passed either before or after the first day of May, amend the said by-law; and the amendments so made, if made after the first day of May, shall have the same force and effect as if the same had been made before that date.

(15) For the purpose of this section,—

- (a) "Floor space" means the superficial area of every floor in any building in which any trade, business or profession is carried on, and includes the superficial area of any land not forming the site of a building which is occupied for the purpose of or incidentally to the exercise of carrying on of any trade, business or profession;
- (b) "Place of business" means the store, office, warehouse, factory, building, enclosure, yard or other place occupied by any person for the purpose of any trade, business or profession;

20. Before a by-law authorizing the imposition of a business tax has been read a third time, a certified copy thereof shall be forwarded by the secretary-treasurer to the Director of Assessments, and no such by-law shall be passed until the council has received notice that the Director of Assessments has approved such by-law.

21. Every person who is the owner or is in possession of or has the control or management of any property which is liable to assessment and taxation or is engaged in trade, business or profession which is liable for assessment for business tax, shall when requested in writing so to do by the assessor of the municipality in which that property is situate, furnish such information as he may require in such manner as he may require, for the purpose of making any assessment thereof and shall permit the assessor to inspect and examine such property at any time during the daytime. If he fails to do so or knowingly makes any false statement, such person shall upon complaint of the assessor be liable on summary conviction to a fine not exceeding fifty dollars.

22.—(1) In the case of a town or village, the council by resolution, and in the case of any other municipality the Minister by order, may direct that the assessment of land including buildings and improvements made in the previous year shall be the assessment thereof for the next ensuing year, subject to the right of appeal:

Provided that in the case of a town or village no such direction shall be given in more than four consecutive years:

Provided further that when the assessment is made by adopting the assessment roll of the previous year, no assessment slip need be sent to any person whose name appears upon the assessment roll of the previous year, unless the assessment of his property is changed.

(2) No such direction shall be given in any year after the thirty-first day of March.

(3) When any such direction is given, the assessor shall make his assessment by adopting the assessment of the previous year and by assessing all assessable parcels which did not appear upon the assessment roll of the previous year as well as all other property liable to assessment and taxation and shall write the word "non-assessable" opposite the description of all property which has ceased to be assessable.

(4) In every year in which the assessor makes his assessment by adopting the assessment of the previous year, he shall re-assess all parcels, the value of which has been lessened by the destruction of buildings or improvements thereon or the decrease in the value thereof from some other cause than fair wear and tear or the value of which has been increased owing to the erection, completion or substantial repair of buildings or improvements thereon.

23. The assessor of each municipality shall, on a day not later than that fixed by this Act for the completion of the assessment, make a return to the secretary-treasurer in the form prescribed by the Minister of the assessments made by him pursuant to any of the provisions of this Act and the secretary-treasurer shall as soon thereafter as is possible make a return to the secretary-treasurer of each school district which is wholly or partially included in that municipality and collects its own taxes, of all such assessments of property situate and liable to assessment and taxation in such school district.

24. Commencing with the year 1939 every assessment made pursuant to this Act by any village, municipal district or improvement district of any property situate in and liable to taxation in a school district which collects its own taxes, shall be the assessment of that property of and for the purposes of the school district in which it is situate.

25. Immediately upon the completion of the assessment return, the assessor shall make and attach thereto a statutory declaration in the form prescribed.

26.—(1) The Secretary-Treasurer shall upon the receipt by him of the return made by the assessor pursuant to the provisions of this Act, immediately prepare an assessment roll in which he shall set out as far as his then information permits,—

- (a) the name of the owner of every parcel of land or minerals in the municipality which is liable to assessment;
 - (b) the name of the purchaser, if any, entitled to the possession of every such parcel of land or minerals;
 - (c) the name of the conditional owner (including therein all timber licensees and lessees or grantees of mineral rights under or from the Dominion of Canada or the Province), of every parcel of land, minerals or timber;
 - (d) the post office address, if known, of every such owner, purchaser or conditional owner;
 - (e) the name and post office address of every owner by whom or on whose behalf an agreement for the consolidation arrears of taxes authorized by any statute has been entered into in respect of a parcel which has been finally acquired by the municipality under any Act providing for the recovery of taxes;
 - (f) a brief description of every such parcel of land, minerals or timber, and, unless it is subdivided according to a plan registered in a Land Titles Office, or is a full quarter section, the number of acres which it contains;
 - (g) the assessed value of every such parcel of land, minerals or timber;
 - (h) the value of buildings and improvements on each such parcel of land separately from the assessed value of the land of which they are a part;
 - (i) the name of every person carrying on a taxable trade, business or profession within the municipality;
 - (j) the assessed value of every taxable trade, business or profession;
 - (k) the place where every such trade, business, or profession is carried on;
 - (l) the name of the owner of assessable personal property;
 - (m) the assessed value of all assessable personal property;
 - (n) in the case of a town, the name of every person owning taxable property in a town school district and the assessed value of the property of each such person;
 - (o) in the case of a town, whether the ratepayer is assessed as a public school supporter, or a separate school supporter.
- (2) In the case of property which is situated both within the boundaries of a public school district and the boundaries of a separate school district, the secretary-treasurer shall make the proper entry on the roll as to whether the taxpayer

is a public school supporter or a separate school supporter, having regard to the provisions of *The School Act, 1931*, and *The School Assessment Act, 1931*.

(3) In case the return includes assessments of property other than property hereinbefore mentioned in this section, the secretary-treasurer shall include in the assessment roll in a separate part thereof, the name and post office address of every person who is assessed in respect of such property and particulars of the property assessed and the assessed value thereof.

(4) Failure to enter any of the particulars hereinbefore directed shall not invalidate the assessment of any parcel or other property or of any trade, business or profession nor affect the liability of any person to pay taxes if the correct description and the assessed value of the same appear upon the assessment roll.

27.—(1) When any assessment roll prepared upon an assessment return made pursuant to the provisions of this Act, has been duly prepared, the secretary-treasurer shall forthwith mail to every person whose name appears on that roll an assessment slip which shall be in the form prescribed, and shall make or cause to be made an entry on the roll of the date of mailing of each such slip which entry shall be initialled by the secretary-treasurer or any person authorized by him.

(2) The entry of the date of the mailing of such assessment slip followed by the initials of the person making the same, shall be *prima facie* evidence of the mailing of such assessment slip upon the date entered, without proof of the authority of the person making the entry to make the same or of such person's initials, and the absence of any such date and initials shall be *prima facie* evidence that the person's address is unknown.

(3) Notwithstanding the previous subsections, no assessment slip need be sent to any purchaser of land unless prior to the day fixed by this Act as the day before which the assessment is to be made a notice in writing sent by him or by the registered owner has been received by the secretary-treasurer showing the purchaser's interest in the assessed parcel giving his name and postal address and requesting that notices of assessment and taxation shall be sent to him.

(4) No assessment shall be invalidated nor right to exemption from taxation conferred by reason of any error, omission or misdescription in any assessment slip, or by reason of the non-receipt of such slip by the person to whom it was addressed.

28.—(1) In municipalities other than towns, villages and improvement districts, the secretary-treasurer shall, within two weeks after the roll is duly prepared, post up or

cause to be posted, a notice in the prescribed form in at least two widely separated conspicuous places in each polling division and also in all post offices, if any, within the municipality.

(2) In the case of a town or village, the secretary-treasurer shall also within two weeks after the completion of the roll, publish in a newspaper published in the town or village, or if there be no such newspaper, in a newspaper circulating therein, and post up in five conspicuous places in the town or village, a notice in the prescribed form.

29. If at any time before the 15th of October, it is discovered that any property, trade, business or profession which was assessable prior to the first day of July, has not been assessed, or that the name of any person which should be entered upon the assessment roll, is not so entered, or that there is any error in any of the particulars, contained in the roll, the Minister in the case of an improvement district and the council in the case of any other municipality may direct the assessor to assess such property and thereafter to enter such property, trade, business or profession and the assessment thereof upon the roll or to enter the name of any such person upon the roll or to correct the error, and every such entry or correction shall be dated and initialled by the secretary-treasurer, or the person authorized by him.

30. In the event of any such entry upon or correction of the roll without the knowledge or consent of the person or persons affected thereby, an assessment slip as required by section 27 hereof shall be sent by mail to the post office address of such person or persons by the secretary-treasurer and every such person or persons shall be given every reasonable opportunity to complain against the said entry or correction, and all complaints so made shall be heard and determined as nearly as may be in the manner hereinafter provided by this Act.

31. In the case of an improvement district, the Deputy Minister, and in the case of any other municipality the council, may at any time authorize the correction of any gross and palpable error in the roll, and any correction so made shall be initialled by the secretary-treasurer or any person duly authorized by him.

32. Where any person was at the time of the assessment taxable in respect of any property, business, trade or profession, or in respect of any share or interest therein, in respect of which his name was entered upon the assessment roll, and there has been no complaint to the court of revision, in accordance with the provisions of this Act, then upon the expiration of the time hereinafter limited for the lodging of complaints, the assessment of the property, business, trade or profession or any share or interest therein

entered opposite his name shall be deemed incontestably to be the proper, lawful and final assessment of such property, business, trade or profession or the share or interest of such person therein.

33. Where any person was at the time of the assessment taxable in respect of any property, business, trade or profession or in respect of any share or interest therein, in respect of which his name was entered upon the assessment roll, and there has been a complaint to the court of revision, but there has been no appeal to the Alberta Assessment Commission, as herein provided for, then immediately upon the expiry of the time limited for forwarding notice of appeal to the Commission, the assessment of the property, business, trade or profession or any share or interest therein entered opposite his name upon the roll, or as altered by the court of revision, as the case may be, shall be deemed incontestably to be the proper, lawful and final assessment of such property, business, trade or profession or the share or interest of such person therein.

34.—(1) Where the name of any person taxable in respect of any interest in land taxable under the provisions of this Act, has in any year heretofore or hereafter been entered upon the assessment roll in respect of such land, and notice of such fact has been sent to him, but he has escaped taxation by virtue of the assessment being declared to be invalid or a nullity, then such interest may be assessed in any subsequent year, and the name of such person entered upon the roll in respect of such part or interest, and he shall thereupon become liable to pay as taxes in such subsequent year, and in addition to the taxes, if any, for which he is liable in that year, the taxes for which he would have been liable in that year in which he escaped taxation if the said interest had been then correctly assessed and he had been taxed.

(2) Every such assessment shall be made by the assessor and approved by the council and the person affected thereby shall be notified immediately thereof by the secretary-treasurer and shall have a right of appeal to the Alberta Assessment Commission.

(3) In the case of improvement districts, the said assessment shall be made by the assessor and an assessment slip shall be sent immediately to the person affected thereby, who shall have a right of complaint to the Supervisor of improvement districts.

COMPLAINTS AND APPEALS.

Complaint to Court of Revision.

35.—(1) If any person thinks that any property, trade, business or profession has been wrongfully assessed, or assessed too high, or too low, or that his name or the name of any other person has been wrongfully entered upon or omitted from the roll, he may within thirty days from the date of the posting of the notice in prescribed form, notify

the secretary-treasurer in writing of the particulars and grounds of his complaint, or, in the case of an improvement district, notify the Supervisor of improvement districts within thirty days from the mailing of his assessment slip or in case, pursuant to an order of the Minister made under section 22, the assessment for the previous year has been made the assessment for the ensuing year, before the thirtieth of April of that year.

(2) Such notification shall be deemed to have been received if the same is sent by registered mail to the secretary-treasurer at his office, or to the Supervisor of improvement districts, as the case may be, at the Government Buildings, Edmonton.

(3) Every such notification shall be in the form prescribed and shall contain the post office address to which all notices are required to be sent to the complainant.

Complaints and Appeals in Improvement Districts.

36. Complaints of which notice has been duly given in respect of any property, trade, business, profession situated or carried on in improvement districts shall be dealt with by the Supervisor of improvement districts in the same manner as provided in *The Alberta Municipal Assessment Commission Act* in the case of appeals to the Director of Assessments, subject to appeal to the Alberta Assessment Commission as in this Act provided.

Complaints and Appeal in Municipalities other than Improvement Districts.

37.—(1) Complaints of which notice has been duly given in respect of any property, trade, business or profession situate or carried on in any municipality other than an improvement district shall be dealt with by the Court of Revision of such municipality, subject to appeal as is in this Act provided.

(2) The council of every such municipality shall be the Court of Revision for that municipality.

(3) The secretary-treasurer shall be the clerk of the court of revision and shall record all the proceedings thereof.

(4) The council may, if it deems it necessary provide by resolution for the calling of a special meeting of the council for the purpose of hearing complaints upon a date which will allow the giving of the length of notice herein provided for; in case provision is so made for a special meeting, the complaints shall be heard at that meeting, but if no special meeting is held, the complaints shall be heard at the first regular meeting, the date of which will allow the giving of the length of notice herein provided for.

38.—(1) Upon the receipt by the secretary-treasurer of any complaint, the secretary-treasurer shall notify the complainant and every person who is affected thereby, of the time and place of the sitting of the court of revision to hear such complaint.

(2) Every such notice shall be sent by registered letter to the post office address of such person, if any, which is entered in the assessment roll or is indicated in the complaint, at least fifteen days before the sitting of the Court of Revision, unless such person resides within the municipal district, in which case the secretary-treasurer shall cause such notice to be served at his residence or sent by registered mail at least ten days before the sitting of the Court of Revision.

(3) Before the sitting of the Court of Revision, the secretary-treasurer shall prepare a list of the complaints in the form prescribed, which list shall be posted at the office of the secretary-treasurer and shall continue so posted during the sitting of the Court of Revision.

39. The Clerk of any Court of Revision may when required so to do by the Court of Revision, issue a summons to any person to attend as a witness at that Court of Revision, and if any person so summoned having been tendered compensation for his time at the rate of one dollar per day and mileage at the rate of ten cents per mile (both ways) where a railway is not available, or actual railway fare (both ways) where a railway is available, disobeys such summons, he shall be guilty of an offence and liable on summary conviction to a penalty not exceeding fifty dollars:

Provided, however, that the Court of Revision hearing the complaint may for good and sufficient reasons excuse such person from attending before it and in such event no penalty shall be incurred by reason of such non-attendance.

40. The complaints shall be heard as far as possible in the order in which they stand upon the said list; but the Court of Revision may adjourn or expedite the hearing of any complaint.

41. If the complainant or any other person whose assessment is affected or may be affected by the result of the complaint fails to appear in person or by an agent, the Court of Revision may proceed in his absence.

42.—(1) It shall not be necessary to hear upon oath the complainant or assessor or the person whose assessment is complained against, except where the Court of Revision deems it necessary or proper or where the evidence of any person is tendered on his own behalf or an oath is required by the opposite party.

(2) All oaths necessary to be administered to witnesses giving evidence before the Court or Revision may be administered by any member of the Court of Revision hearing the complaint.

43. The assessment of any parcel of land situated in a municipality shall not be varied by the Court of Revision

on complaint 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.

44. All the duties of the council as a Court of Revision shall be completed within ninety days after the time set by this Act for the completion of the assessment, and no complaint shall be heard after that date, except as otherwise expressly provided for by this Act.

45.—(1) As soon as a decision is given by a Court of Revision the secretary-treasurer shall amend the assessment roll in accordance with the decisions of the Court of Revision.

(2) Every such amendment shall be made in ink of a different colour from that of the original roll and shall be verified by the initials of the secretary-treasurer.

(3) When the Court of Revision has heard and determined any complaint the secretary-treasurer shall forthwith notify the complainant and every person whose name is entered upon the assessment roll in respect of the assessment affected, in writing, of the result of the hearing of the complaint, either personally or by sending notice by registered mail to the post office address contained in the complaint.

(4) When the Court of Revision has omitted, neglected, or refused to hear or decide a complaint by the day fixed for the completion of its duties, the secretary-treasurer shall immediately notify the complainant in a similar manner.

46. Upon the termination of the sittings of the Court of Revision, or where there are no complaints upon the expiry of the time for complaining thereto, the secretary-treasurer shall, over his signature, enter at the foot of the last page of the roll, the following certificate, filling in the date of such entry: "Roll finally completed this..... day of....., 19....."; and the roll as thus finally completed and certified shall be the assessment roll for that year, subject to amendment on appeal to the Alberta Assessment Commission, and to any amendment that may be necessary to bring the roll into conformity with the assessment of the municipality made by the Commission, and any directions of the Commission with respect thereto, and subject to any further amendment as herein provided, and shall be valid and bind all parties concerned, notwithstanding any defect in or omission from the said roll or mistake made in or with regard to such roll or any defect, error or misstatement in any assessment slip or notice or any omission to deliver or to transmit any assessment slip or notice.

47. Upon the termination of the sittings of the Court of Revision with respect to the general assessment in municipal districts, or where there are no complaints upon the

expiry of the time for complaining thereto, and in the case of improvement districts, after the determination of all complaints in reference thereto, the secretary-treasurer shall, not later than the thirty-first day of December following, make a return to the Director of Assessments with such details and in such form as may be prescribed by the Director, setting out the aggregate of the assessments of all the rateable land in the district as shown by the finally completed assessment roll of the district for the year in which the return is required to be made.

Appeal to the Alberta Assessment Commission

48.—(1) Any person who, or the assessment of whose property is affected by the decision of the Court of Revision, may appeal to the Alberta Assessment Commission against such decision and may also appeal against the omission, neglect or refusal of the court to hear or decide a complaint made to it, and in hearing all such appeals the Commission shall be governed by the provisions of *The Alberta Municipal Assessment Commission Act*.

(2) The person appealing shall in person or by registered mail, serve upon the secretary-treasurer of the municipality, within twenty-one days after the service, or as the case may be, the mailing of the said notification of the result of his complaint, or of the failure to hear or decide his complaint, a written notice of his intention to appeal to the Commission.

(3) No person shall be entitled to appeal under the provisions of this section unless he has appeared before the Court of Revision in person or by agent, or has sent to such court a document setting out in detail the grounds of his complaint.

(4) Immediately after the expiration of the time limited for the filing thereof, the secretary shall forward a list of all such notices received by him to the Commission, setting out in such list address of the appellant and particulars of the assessment under appeal.

(5) The secretary-treasurer shall cause a conspicuous notice to be posted up in his office containing the names of all the appellants and parties appealed against with a brief statement of the ground or cause of appeal, together with the time and place at which a sitting will be held to hear appeals.

49. The Commission in hearing the appeals, under the provisions of this Act, may nominate a person to act as clerk.

50. The Commission may adjourn hearing of any appeal from time to time.

51. The secretary-treasurer shall appear at the hearing and produce the assessment roll and all papers and writing in his custody connected with the matter of appeal.

52. As soon as a decision is given upon any appeal, the assessment roll shall be altered and amended to accord therewith, and the secretary-treasurer shall write his initials opposite any part of the roll which is amended.

53. At any such hearing the Commission shall possess all such powers for compelling the attendance and for the examination on oath of all persons and for the production of all books, papers and documents and for the enforcement of its orders, decisions or judgments, which belong to a judge of the District Court.

54. In determining all matter brought before the Commission the same shall have jurisdiction to determine not only the amount of the assessment, but also all questions as to whether any things are or were assessable or persons were properly entered on the assessment roll or are or were legally assessed or exempted from assessment.

55. A copy of the roll or of any portion thereof, written or printed without any erasure or interlineation and under the seal of the municipality, certified to be a true copy by the secretary-treasurer, shall be received in any sittings of the Supervisor of improvement districts, the Alberta Assessment Commission or in any Court of Justice as *prima facie* evidence of the matters stated therein without the production of the original assessment roll.

56. There shall be a right of appeal from the decision of the Supervisor of improvement districts by any person affected thereby to the Alberta Assessment Commission, and all the provisions of *The Alberta Municipal Assessment Commission Act* shall apply to all such appeals.

Special Assessment.

57. The Minister may at any time direct a new assessment to be made in any municipality or any part thereof, or in all or any municipalities, in lieu of any assessment made in pursuance to this Act, and if in his opinion the procedure prescribed by this Act is inapplicable, he may prescribe other procedure which shall include provisions for the hearing of complaints against assessments and the hearing of appeals.

58. The Minister may, from time to time, prescribe rules and regulations not inconsistent with the provisions of this Act as to the procedure to be followed in carrying out any of the provisions of this Act and the forms to be used in connection therewith.

59.—(1) If any thing to be done within a number of days or at a time fixed by or under this Act cannot be or is not so done, the Minister may by order from time to time appoint a further or other time for doing the same, whether the time at or within which the same ought to have been done, has or has not arrived or expired as the case may be.

(2) Any thing done at or within the time specified in such order shall be as valid as if it had been done at or within the time fixed by or under this Act.

60. If any assessor makes a fraudulent assessment or if any secretary-treasurer wilfully or fraudulently inserts in the assessment roll the name of any person who should not be entered thereon or wilfully or fraudulently omits the name of any person who should be inserted therein, or wilfully neglects any duty required of him by this Act, he shall be liable on summary conviction to a penalty not exceeding one hundred dollars.

61.—(1) If any person who wilfully and improperly inserts or procures the insertion of the name of a person in the assessment roll and any person who wilfully inserts or procures the insertion of any fictitious name in the assessment roll and any person who wilfully and improperly omits or procures the omission of the name of any person from the assessment roll or assesses or procures the assessment of a person at too low an amount with intent in any such case to deprive that person of his right to be an elector shall on summary conviction therefor be liable to a penalty of twenty-five dollars with costs.

(2) If any assessor makes a fraudulent assessment or wilfully or fraudulently inserts in the assessment return the name of any person whose name should not be entered therein or wilfully or fraudulently omits the name of any person whose name should be entered therein or wilfully neglects any duty required of him by this Act, he shall be guilty of an offence and liable on summary conviction therefor to a penalty of one hundred dollars.

62.—(1) Every municipality shall afford to the Supervisor of improvement districts and to the Alberta Assessment Commission access to all books, papers, documents or other information in the possession or power of the municipality and the officials of the municipality to whom the director or board makes application for any statement, report, copies of documents or any other information, shall furnish the same free of charge.

(2) Any municipality not complying with the requirements of this section, whether wilfully or not, shall be liable to a penalty of one dollar per day during the existence of such default; and any secretary-treasurer or other officer of a municipality who refuses, neglects or fails to observe the

provisions of this section, whether such failure be wilful or not, shall be liable upon summary conviction to a penalty not exceeding fifty dollars.

63. Until after the 31st day of December, 1938, nothing in this Act shall affect any of the provisions of section 263 of *The School Act, 1931*.

64. The Acts set out in Column I of the Schedule hereto as being partially repealed, are repealed to the extent set out in Column II of the said Schedule.

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

THE SCHEDULE.

COLUMN I.	COLUMN II.
<i>Names of Acts Partially Repealed</i>	<i>Extent of Repeal</i>
<i>The Town and Village Act</i> , being chapter 49 of the Statutes of Alberta, 1934.	Sections 274 to 330 both inclusive.
<i>The Municipal District Act</i> , being chapter 41 of the Statutes of Alberta, 1926.	Sections 286 to 336 both inclusive.
<i>The Improvement Districts Act</i> , being chapter 53 of the Statutes of Alberta, 1927.	Sections 8 to 28a both inclusive.

REPRINTED BILL

No. 44.

SIXTH SESSION
EIGHTH LEGISLATURE
1 GEORGE VI
1938

BILL

An Act to provide for the Assessment
of Property Liable to Taxation in
Towns, Villages, Municipal Dis-
tricts, Improvement Districts and
School Districts.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. MAYNARD.

EDMONTON:
A. Shnitka, King's Printer
1938