

Bill No. 76 of 1939.

A BILL TO AMEND THE ASSESSMENT ACT.

NOTE.

This Bill makes a number of amendments to *The Assessment Act*.

The definition of "conditional owner" in section 2 is amended to exclude lessees of minerals other than lessees from the Crown.

The definition of "farm land" in the same section is amended to include parcels of fifteen acres or more.

Section 3 is amended to provide for the assessment of lands in a town school district outside of the town by the municipality in which the same are situate.

Section 5 is amended to include amongst the exceptions from assessment and taxation sites of municipal airports; personal property of school districts and school divisions; and all motor vehicles.

Section 7 is amended to provide that notwithstanding the exemption by by-law of a town or village of improvements on land, the assessment of land in the town or village for school purposes shall be the fair actual value of the land and all the improvements thereon.

Section 8 is amended by providing expressly that assessments of property are to be made by the municipality in which the property assessed is situate.

New section 12*a* provides for the assessment of spur tracks on land owned by a different person from the owner of such tracks.

Section 13 is amended to permit the assessment and taxation of the land comprising the roadway of a railway together with the superstructure thereon or without the superstructure, at the option of the municipality.

Section 16 is amended to provide for the assessment for school purposes of land in a National Park as if the same were in a town.

ii.

Sections 18 and 19 are amended to permit the levy of a business tax for either municipal purposes or school purposes or both.

Sections 34, 35, 36, 54, 55 and 61 are amended by substituting for the supervisor of improvement districts a person designated by the Minister as the official to deal with assessment appeals in improvement districts; these amendments are retroactive to the thirty-first day of December, 1938.

Section 56 is amended to augment the power of the Minister to control assessments.

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. 76 of 1939.

An Act to Amend The Assessment Act.

(Assented to _____, 1939.)

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 Amendment Act, 1939.*"

2. *The Assessment Act*, being chapter 81 of the Statutes of Alberta, 1938, is hereby amended as to section 2,—

- (a) by striking out the words "or any other person" where the same occur in paragraph (d); and
- (b) by striking out the words "twenty acres", where the same occur in clause (i) of paragraph (g), and by substituting therefor the words "fifteen acres".

3. The said Act is further amended as to section 3 by adding at the end thereof the following:

"(2) For all the purposes of this Act any portion of a town school district which is not within the limits of a city shall be deemed to be within the limits thereof for the purposes of taxation in the school district, but the assessment thereof for the purposes of such taxation shall be the assessment made by the municipality in which the property is situate."

4. The said Act is further amended as to section 5,—

- (a) by inserting therein immediately after paragraph (d) the following new paragraph:
"(dd) the land forming the site of any airport which is owned and operated by a municipality whether the airport is situate within or without the corporate boundaries of such municipality";
- (b) by striking out the words "attached to and" where the same occur in paragraph (f); and
- (c) by adding at the end of subsection (1) the following new paragraphs:
"(w) all property other than land which is held by or for the use of the board of trustees of any school district or for the use of any school

division subject to *The School Act, 1931*, or by or for the use of any municipality for the public use of such municipality or by or for the use of any hospital which receives aid from the Province under the provisions of *The Hospitals Act*;

“(x) all motor vehicles.”

5. The said Act is further amended as to section 7 by striking out subsection (2) thereof and by substituting therefor the following:

“(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 for the purposes of taxation under *The Town and Village Act* 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, but notwithstanding any such by-law in case any land in a town or village which passes such a by-law is situate in a school district which collects its own taxes or which is included in a school division, such land together with all buildings and improvements thereon shall be assessed at its fair actual value, exclusive of the value of minerals; and the total assessed value of such lands and improvements shall be the total assessed value thereof for the purpose of the certificate to be furnished to the secretary of the Divisional Board under the provisions of section 258 of *The School Act, 1931*.”

6. The said Act is further amended as to section 8 by adding at the end thereof the following new subsection:

“(5) Every assessment to which this section relates shall be made by the assessor of the town, village, municipal district or improvement district within which the property assessed is situate.”

7. The said Act is further amended as to section 9 by striking out the words “the fair actual value thereof, unless the minerals”, where the same occur therein, and by substituting therefor the words “the fair actual value thereof; unless the minerals”.

8. The said Act is further amended by inserting therein immediately after section 12 the following new section:

“12a. Where any spur track or railway siding or any part thereof is situated upon any land which is not owned by the same person as is the owner of such track or siding, the spur track or railway siding or part thereof so situate shall be assessed to the owner thereof apart from the land

upon which the same is situate at the fair actual value thereof and the name of the owner thereof shall be placed upon the assessment roll.”

9. The said Act is further amended as to section 13 by striking out the same and by substituting therefor the following:

“**13.** The Minister by order, with respect to improvement districts and every other municipality by by-law may provide that all the lands of a railway company comprising the roadway within the municipality which are not expressly exempted from liability to assessment and taxation, and the superstructure of such roadway situated thereon or such lands without the superstructure thereon 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.”

10. The said Act is further amended as to section 16,—

(a) by striking out the figures “57”, where the same occur in subsection (2), and by substituting therefor the figures “56”; and

(b) by adding at the end thereof the following new subsection:

“(6) Notwithstanding any other provision of this Act, every school district which is situate within any National Park shall for the purposes of this Act be deemed to be a town and all the provisions of this Act relating to assessment in towns, the holding of courts of revision and appeals from assessments, shall *mutatis mutandis* apply to every school district.”

11. The said Act is further amended as to section 18 by striking out the words “to be known as a business tax” where the same occur therein, and by substituting therefor the words “to be known as a business tax and such tax may be for municipal purposes or school purposes or for both”.

12. The said Act is further amended as to section 19 by striking out the words “for the general purposes of the municipality upon land”, where the same occur in subsection (6), and by substituting therefor the words “upon land for the purpose or purposes for which the by-law was enacted, which may be either the general purposes of the municipality or school purposes or both”.

13. The said Act is further amended as to section 34 by striking out the words “the supervisor of improvement

districts", where the same occur in subsection (3), and by substituting therefor the words "such person or persons as may be from time to time designated by the Minister as the person or persons to deal with complaints".

14. The said Act is further amended as to section 35 by striking out the words "the supervisor of improvement districts", where the same occur in subsections (1) and (2), and by substituting therefor the words "such person or persons as may be from time to time designated by the Minister as the person or persons to deal with complaints".

15. The said Act is further amended as to section 36 by striking out the words "the supervisor of improvement districts", where the same occur therein, and by substituting therefor the words "such person or persons as may be from time to time designated by the Minister as the person or persons to deal with complaints".

16. The said Act is further amended as to section 54 by striking out the words "the supervisor of improvement districts", where the same occur therein, and by substituting therefor the words "such person or persons as may be from time to time designated by the Minister as the person or persons to deal with complaints".

17. The said Act is further amended as to section 55 by striking out the words "the supervisor of improvement districts", where the same occur therein, and by substituting therefor the words "such person or persons as may be from time to time designated by the Minister as the person or persons to deal with complaints".

18. The said Act is further amended as to section 56 by striking out the same and by substituting therefor the following:

"56.—(1) The Minister may in any case where the director of assessments 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 the whole assessment or any part or parts thereof specified in the order to be null and void and direct a new assessment to be made in lieu thereof, 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, 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.

“(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.”

19. The said Act is further amended as to section 61 by striking out the words “the supervisor of improvement districts”, where the same occur in subsection (1), and by substituting therefor the words “the Minister”.

20. This Act shall come into force on the day upon which it is assented to, and upon it so coming into force sections 13, 14, 15, 16, 17 and 19 thereof shall be deemed to have been in force at all times from and after the thirty-first day of December, 1938.

No. 76.

EIGHTH SESSION
EIGHTH LEGISLATURE
3 GEORGE VI
1939

BILL

An Act to Amend The Assessment
Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. MAYNARD.

EDMONTON:
A. Shnitka, King's Printer
1939