

Municipal Affairs

**Property Tax:
Adding Amounts to the
Tax Roll**

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Alberta 

Introduction

This summary has been prepared by Alberta Municipal Affairs as a reference document. It outlines the various Provincial Statutes and Regulations that authorize municipalities to add unpaid costs or fees to the tax roll. The descriptions are in most cases only brief summaries and consequently, the appropriate provincial legislation should always be consulted for certainty.

Given the number of items included in the Municipal Government Act related to adding amounts to the tax roll, the full text of sections 553, 553.1 and 553.2 have been included here.

The reader is cautioned that this document does not have any legal effect.

Agricultural Pests Act

Section 19 - Recovery of Inspector's Expenses

The Agricultural Pests Inspector may incur expenses for work carried out when an owner of land does not comply with the inspector's order to take measures to control or destroy a pest. If the owner fails to pay these costs, the amount can be added to the tax roll as a tax against the land in respect of which the work was carried out and can be collected in the same manner as taxes.

Agricultural Service Board Act

Section 11 - Restoration of Land

If the Agricultural Service Board advises that the condition of land which has been declared subject to supervision is such that special payments should be made by the council for equipment, materials or labour, the council may make those payments and enter into an agreement with the owner or the occupant of the land, or with both, for repayment of the money paid.

If a default occurs in making the repayments provided for in the agreement, the council may, by bylaw, declare that the amount then owing under the agreement be added to the tax roll for the land.

City Transportation Act

Section 30 – Failure to Comply with Notice

An owner of land may be served notice by registered mail pursuant to section 28 requiring the owner to move, remove or alter any means of access to a controlled street, or anything placed within the distance from the controlled street prohibited by bylaw. Upon the owner's failure to comply with the notice, a city may complete the work and recover the costs as taxes.

Environmental Protection And Enhancement Act

Section 185 – Collection of Expenses as Taxes

When an environmental protection order is issued in respect of land that is located in a municipality and the person to whom it is directed fails to comply with the order, the director may, in writing, direct the local authority of that municipality to perform any work required under the order.

If repayment for expenses incurred is not received from the landowner, occupant, or both, the outstanding balance may be placed on the tax roll as an additional tax against the land concerned and the amount may be collected in the same manner as taxes are collected.

Municipal Government Act

Section 413(3) – Tax Recovery Notification

A municipality who is responsible for the payment of the costs arising from the Registrar of Land Titles may add the costs to the taxes owing in respect of the parcels of land shown on the tax arrears list.

Section 436.04(1) - Costs of Recovery

A municipality is responsible for the payment of the costs it incurs in carrying out the measures referred to in section 436.03, but it may add the costs to the tax roll in respect of the designated manufactured home shown on the tax arrears list.

“Section 553 Adding Amounts Owing to the Tax Roll

- (1) A council may add the following amounts to the tax roll of a parcel of land:
 - (a) unpaid costs referred to in section 35(4) or 39(2) relating to service connections of a municipal public utility that are owing by the owner of the parcel;
 - (b) unpaid charges referred to in section 42 for a municipal utility service provided to the parcel by a municipal public utility that are owing by the owner of the parcel;
 - (c) unpaid expenses and costs referred to in section 549(3), if the parcel's owner contravened the enactment or bylaw and the contravention occurred on all or a part of the parcel;
 - (d), (e) repealed 1999 c11 s35;

- (f) costs associated with tax recovery proceedings related to the parcel;
 - (g) if the municipality has passed a bylaw making the owner of a parcel liable for expenses and costs related to the municipality extinguishing fires on the parcel, unpaid costs and expenses for extinguishing fires on the parcel;
 - (g.1) if the municipality has passed a bylaw requiring the owner or occupant of a parcel to keep the sidewalks adjacent to the parcel clear of snow and ice, unpaid expenses and costs incurred by the municipality for removing the snow and ice in respect of the parcel;
 - (h) unpaid costs awarded by a composite assessment review board under section 468.1 or the Municipal Government Board under section 501, if the composite assessment review board or the Municipal Government Board has awarded costs against the owner of the parcel in favour of the municipality and the matter before the composite assessment review board or the Municipal Government Board was related to the parcel;
 - (h.1) the expenses and costs of carrying out an order under section 646;
 - (i) any other amount that may be added to the tax roll under an enactment.
- (2) Subject to section 659, when an amount is added to the tax roll of a parcel of land under subsection (1), the amount
- (a) is deemed for all purposes to be a tax imposed under Division 2 of Part 10 from the date it was added to the tax roll, and
 - (b) forms a special lien against the parcel of land in favour of the municipality from the date it was added to the tax roll.

Section 553.1 - Adding amounts owing to property tax roll

- (1) If a person described in any of the following clauses owes money to a municipality in any of the circumstances described in the following clauses, the municipality may add the amount owing to the tax roll of any property for which the person is the assessed person:
- (a) a person who was a licensee under a licence of occupation granted by the municipality and who, under the licence, owes the municipality for the costs incurred by the municipality in restoring the land used under the licence;
 - (b) an agreement holder referred to in section 27.4(1) who owes money to the municipality under section 27.4(1);
 - (c) a person who owes money to the municipality under section 550(3) or 551(5).
- (2) Subject to section 659, when an amount is added to the tax roll of property under subsection (1), the amount
- (a) is deemed for all purposes to be a tax imposed under Division 2 of Part 10 from the date it was added to the tax roll, and
 - (b) forms a special lien against the property in favour of the municipality from the date it was added to the tax roll.

Section 553.2 - Adding amounts owing to business tax roll

- (1) In this section, “business tax roll” means the portion of a municipality’s tax roll for taxable businesses.

- (2) If a person described in any of the following clauses owes money to a municipality in any of the circumstances described in the following clauses, the municipality may add the amount owing to the business tax roll against any business operated by the person:
- (a) a person who was a licensee under a licence of occupation granted by the municipality and who, under the licence, owes the municipality for the costs incurred by the municipality in restoring the land used under the licence;
 - (b) a person who owes money to the municipality under section 550(3) or 551(5).
- (3) Subject to section 659, when an amount is added to the business tax roll under subsection (2) against a business, the amount is deemed for all purposes to be a tax imposed under Division 3 of Part 10 from the date it was added to the tax roll.”

Public Health Act

Section 63 – Recovery of Costs

Where, after an inspection the executive officer has reasonable and probable grounds to believe that a nuisance exists in or on a public or private place that was the subject of the inspection or that the place or the owner of it or any other person is in contravention of this act or the regulations, the executive officer may issue a written order.

If the order is not carried out within the time limit, the executive officer or another person appointed may, together with any persons that are necessary, enter the public place or private place and carry out the order.

Costs incurred related to carrying out the order are recoverable from the person to whom the order was originally directed. If the amount is not received, it may be added to the tax roll as an additional tax against the land concerned and the amount may be collected in the same manner as taxes are collected.

Safety Codes Act

Section 55 - Enforcement of Order

If an order made by a safety code officer is not carried out by the party to which the order is given, and is instead carried out by the officer or another person, the expenses incurred in carrying out that order may be added to the tax roll as an additional tax against the land concerned.

Special Areas Act

Section 8 – Enforcement of Order re Farming Methods

The Minister may issue an order directing any owner or occupant of land to adopt certain methods of farming to prevent soil drifting, water erosion, overgrazing or any hazard that might jeopardize the economic security of residents of the special area.

If the owner or occupant of land affected by the order fails to comply with the terms of the order, the Minister may carry out the terms of the order and the cost is payable by the owner or occupant. Costs not recovered by December 15 following the date the costs were incurred shall be added to and form part of the taxes levied against the parcel of land.

Soil Conservation Act

Section 6 - Remedial Measures

When a soil conservation officer is satisfied that certain methods of farming are causing or likely to cause soil deterioration, the officer shall serve on the person who owns, occupies or controls the land, a notice directing that person to take action to correct the situation. If the order is not carried out, the officer or a person appointed may perform the required work. The cost of performing the work may be recovered as a tax on the land.

Surveys Act

Section 43 - Payment for Re-survey

Expenses for a re-survey shall be paid to the Minister by the municipality on whose resolution the re-survey was made. If the municipality pays only a part of the expenses out of general funds, the balance may be placed on the tax roll as an additional tax against the property affected by the re-survey, in proportion to the assessed value of the property as shown on the last assessment roll and that amount shall be collected in the same manner as taxes on land.

Weed Control Act

Section 21 - Recovery of Inspector's Expenses

If expenses are incurred by an inspector, in carrying out the work under the notice, a statement of the expenses and a demand for payment may be served to the owner of the land. These costs can be later placed on the tax roll and collected in the same manner as taxes if the statement is not paid.