

2010 Bill Pr2

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Third Session, 27th Legislature, 59 Elizabeth II

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THE LEGISLATIVE ASSEMBLY OF ALBERTA

# BILL Pr2

CANADA OLYMPIC PARK PROPERTY  
TAX EXEMPTION AMENDMENT ACT, 2010

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MS DELONG

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First Reading . . . . .

Second Reading . . . . .

Committee of the Whole . . . . .

Third Reading . . . . .

Royal Assent . . . . .

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*Bill Pr2*  
*Ms DeLong*

## **BILL Pr2**

2010

### **CANADA OLYMPIC PARK PROPERTY TAX EXEMPTION AMENDMENT ACT, 2010**

*(Assented to \_\_\_\_\_, 2010)*

WHEREAS the Municipal District of Rocky View No. 44 prayed for the passage of the *Canada Olympic Park Property Tax Exemption Act*, chapter 38 of the Statutes of Alberta, 1986, which was amended by the *Canada Olympic Park Property Tax Exemption Amendment Act, 1989*, chapter 23 of the Statutes of Alberta, 1989; and

WHEREAS the Calgary Olympic Development Association has presented a petition that the Act be further amended and it is deemed expedient to grant the prayer of the petition;

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

#### **Amends SA 1986 c38**

**1 The *Canada Olympic Park Property Tax Exemption Act* is amended by this Act.**

**2 Section 1 is repealed and the following is substituted:**

#### **Definitions**

**1** In this Act,

- (a) “Canada Olympic Park” means that parcel of land located within the City of Calgary legally described as Plan 8511194, Block 64, containing 83.4 hectares (206.1 acres) more or less, excepting the transportation and utility corridor right of way on Plan 9010214 comprising

## Explanatory Notes

**1** Amends chapter 38 of the Statutes of Alberta, 1986.

**2** Section 1 presently reads:

1 In this Act,

- (a) *“bobsled and luge run” means that bobsled and luge run constructed in the Canada Olympic Park and includes all construction and materials integrated therewith, and without restricting the generality of the foregoing, all refrigeration equipment, all starting and timing devices, all electronic or computing equipment, all telecommunication devices and all facilities and appurtenances constructed or utilized for the purpose of the bobsled and luge run and includes any building*

0.368 hectares (0.91 acres) more or less, and excepting thereout all mines and minerals;

- (b) “CODA” means the Calgary Olympic Development Association;
- (c) “CODA Lands” means those parcels of land located within the City of Calgary legally described in the Schedule;
- (d) “Crown” means either Her Majesty in right of Canada or Her Majesty in right of Alberta;
- (e) “Improvements” means any improvement as defined in the *Municipal Government Act* that is situated on the Lands;
- (f) “Lands” means those parcels of land making up both the Canada Olympic Park and the CODA Lands;
- (g) “Minister” means the Minister of Municipal Affairs;
- (h) “Municipality” means the municipality or municipalities within which the Canada Olympic Park and the CODA Lands are located at any time.

*or structure erected or placed on, in, over or under land provided it is used solely in connection with the bobsled and luge run and anything affixed to or integrated into the bobsled and luge run and any machinery, equipment, appliances, refrigeration equipment, ice making and snow making equipment and other things including the supporting foundations and footings that form an integral part of the structure designed for or used in the bobsled and luge run;*

- (b) *“Canada Olympic Park” means that parcel of land located within the Municipal District of Rocky View No. 44 on lands legally described as Block 64 Plan 8511194 containing 83.4 hectares more or less (206.1 acres more or less) excepting thereout all mines and minerals;*
- (c) *“CODA” means the Calgary Olympic Development Association;*
- (d) *“Crown” means Her Majesty the Queen in the Right of either the Federal Government or the Provincial Government of Alberta;*
- (e) *“Maintenance Building” means that building constructed at the Canada Olympic Park comprising 514 square meters more or less which is used for the storage and servicing of vehicles and for offices;*
- (f) *“Minister” means the Minister of Municipal Affairs;*
- (g) *“Municipality” means the Municipality or Municipalities within which the Canada Olympic Park is located at any time;*
- (h) *“Municipal Taxation Act” means the Municipal Taxation Act of the Province of Alberta being chapter M-31 of the Revised Statutes of Alberta 1980;*
- (h.1) *“Olympic Hall of Fame” means that building constructed at Canada Olympic Park comprising 975 square metres more or less and that is used for a museum;*
- (i) *“owner” means*
  - (i) *in reference to land, the person registered under the Land Titles Act as the owner of the fee simple estate in the land, and*
  - (ii) *in the case of property other than land, any person who is in legal possession of it;*
- (j) *“purchaser” means a person who is purchasing or who has purchased or is otherwise acquiring or has acquired land or improvements and has not disposed of his interest to another person that has not yet become the legal owner of the land or*

**3 Section 2 is repealed and the following is substituted:**

**Exemption from property tax**

2 For so long as the Lands and Improvements are held by CODA and used or intended to be used in connection with sporting, recreational, cultural or educational purposes inclusive of the administration, facilitation, support and advancement thereof, the Lands and Improvements shall be exempt from property taxation.

**4 Section 3 is repealed and the following is substituted:**

**Exclusions**

**3(1)** Nothing in this Act shall prevent or exempt from assessment and taxation

- (a) the interest of a person who becomes an owner of any of the Lands or Improvements,
- (b) the interest of a person who becomes an occupant of any of the Lands or Improvements where that person's use of the Lands or Improvements are solely of a for-profit commercial nature, or
- (c) the interest of a person who uses the Improvements for gaming and liquor purposes,

*improvements, whether he purchases or otherwise acquires the land from the owner directly or indirectly;*

- (k) “ski jumps” means those ski jumps constructed in the Canada Olympic Park and without restricting the generality of the foregoing, all refrigeration equipment, all starting and timing devices, all electronic or computing equipment, all telecommunication devices and all facilities and appurtenances constructed or utilized for the purpose of the ski jumps and includes any building or structure erected or placed on, in, over or under land provided it is used solely in connection with the ski jumps and anything affixed to or integrated into the ski jumps and any machinery, equipment, appliances, refrigeration equipment, ice making and snow making equipment and other things including the supporting foundation and footings that form an integral part of the structure designed for or used in the ski jumps;*
- (l) “Training Centre” means that building constructed at the Canada Olympic Park comprising 2940 square metres more or less which contains residences, classrooms and training facilities for athletes.*

**3** Section 2 presently reads:

*2 For so long as CODA is the owner of the ski jumps, Olympic Hall of Fame, Maintenance Building, Training Centre and bobsled and luge run, the ski jumps, Olympic Hall of Fame, Training Centre, bobsled and luge run and 50% of the value of the Maintenance Building shall be exempt from assessment and taxation by the Municipality.*

**4** Section 3 presently reads:

*3(1) Nothing in this Act shall prevent or exempt from assessment and taxation*

- (a) the interest of a person who is a purchaser of any of the ski jumps, Olympic Hall of Fame, Maintenance Building, Training Centre, or the bobsled and luge run, or*
- (b) an occupant of either of the ski jumps, Olympic Hall of Fame, Maintenance Building, Training Centre, or the bobsled and luge run, or part thereof, under a lease, licence or permit*

*who shall be liable for assessment and taxation by the Municipality and the interest of that person in the property shall be assessed in the same manner as if he were the owner of the property unless the person is himself exempt from taxation.*

who shall be liable for assessment and taxation by the Municipality, and the interest of that person in the property shall be assessed in the same manner as if he were the owner of the property unless the person is himself exempt from taxation.

(2) Subsection (1) does not apply with respect to

- (a) an occupant in possession of property in an official capacity on behalf of CODA or a person exempt from taxation;
- (b) an occupant under lease, licence or permit of property owned by a municipality or leased from the Crown by a municipality;
- (c) commercial or retail areas operated by or on behalf of CODA where the net income from the use of the Lands or Improvements is used to pay all or part of the operational or capital costs of the Improvements or otherwise directed towards the goals and objects of CODA; or
- (d) office or multi-purpose buildings, dormitory or athlete accommodation, maintenance buildings, warehousing buildings or other Improvements occupied by non-profit entities or otherwise vacant.

**5 Section 4 is repealed.**

**6 The following is added before section 5:**

**Subdivision or consolidation of titles**

**4.1** The exemptions from taxation granted in this Act shall not be lost or affected by any subdivision or consolidation of titles, in whole or in part, of the Canada Olympic Park or the CODA Lands.

**7 Section 6 is amended by striking out “Municipal Taxation Act” and substituting “Municipal Government Act”.**

- (2) *Subsection (1) does not apply with respect to*
- (a) *an occupant in possession of property in an official capacity on behalf of a person exempt from taxation;*
  - (b) *an occupant under lease, licence or permit of property owned by a municipality or leased from the Crown by a municipality.*

**5** Section 4 presently reads:

*4 Nothing in this Act shall affect or exempt any other land or improvement in the Canada Olympic Park that would otherwise be subject to assessment and taxation.*

**6** New section added concerning consolidation or subdivision of lands.

**7** Section 6 presently reads:

*6 Any dispute with respect to taxation or the extent of the exemption herein provided shall be determined in accordance with the procedure for determining assessments and taxation as set out under the Municipal Taxation Act.*

**8 This Act is deemed to have come into force on December 31, 2009.**

**9 The following is added as a Schedule to the Act:**

## **Schedule**

### **CODA Lands**

All those parcels or tracts of land, situated, lying, and being in the City of Calgary, in the Province of Alberta, Canada, and being composed of:

1. Plan 7910494, Block C, excepting thereout all mines and minerals;
2. Those portions of legal subdivisions 9 and 10 in the north-east quarter of section 28, township 24, range 2, west of the 5th meridian, which lie to the south of parcel “B” on Plan 7314HD, in legal subdivision 9 containing 6.548 hectares (16.18 acres) more or less, and in legal subdivision 10, containing 8.04 hectares (20 acres) more or less, excepting thereout all mines and minerals;
3. Plan 4147 JK, Block 52, that portion of Lot 1 which lies south-east of transportation and utility corridor right of way on Plan 9010214, containing 1.54 hectares (3.80 acres) more or less, excepting thereout all mines and minerals;
4. Plan 4147 JK, Block 52, that portion of Lot 2 which lies south of transportation and utility corridor right of way on Plan 9010214, containing 3.60 hectares (8.90 acres) more or less, excepting thereout all mines and minerals;
5. Meridian 5, range 2, township 24, section 27, legal subdivision 16, containing 16.2 hectares (40 acres) more or less, excepting thereout:

<u>Plan</u>	<u>Number</u>	<u>Hectares</u>	<u>Acres</u> (more or less)
Trans-Canada			
Highway	272 IX	2.91	7.20
Reservoir	272 IX	0.401	0.99
Access Roadway	272 IX	0.291	0.72
Cloverleaf	1673 IX	6.37	15.73
Roadway	2082 JK	0.085	0.21

**8** Effective date.

**9** Adds Schedule outlining CODA Lands.

Road 9112537 2.34 5.78  
 excepting thereout all mines and minerals and the right to  
 work the same;

6. Meridian 5, range 2, township 24, section 27, legal subdivisions 9, 10 and 15 in the north-east quarter, containing 48.6 hectares (120 acres) more or less, excepting thereout:

<u>Plan</u>	<u>Number</u>	<u>Hectares</u>	<u>Acres</u> (more or less)
Trans-Canada Highway Uncancelled Portions of Reservoir Sites	272 IX	0.316	0.78
Cloverleaf Site	1673 IX	0.894	2.21 (LSD 9)
South-west Calgary By-Pass Road	2082 JK 9112537	1.234 1.70	3.06 (LSD 9) 4.19 (LSD 15)

excepting thereout all mines and minerals and the right to  
 work the same;

7. Plan Bowness Calgary 5565AH, that portion of Block “E” which lies to the south of the widening of the Trans-Canada Highway on Plan 3996JK and inside the south-west quarter of section 34, township 24, range 2, west of the 5th meridian, containing 3.616 hectares (8.93 acres) more or less, excepting thereout:

<u>Plan</u>	<u>Number</u>	<u>Hectares</u>	<u>Acres</u> (more or less)
Road	8710474	0.090	(0.222)
Road	9211274	0.430	(1.06)
Road	9911774	1.407	(3.48)

excepting thereout all mines and minerals;

8. Plan 5565 AH, Block 52, that portion of Lot 6 which lies south of road Plan 2595 JK and that portion of the easterly 160 feet in perpendicular width throughout of Lot 7 which lies south of road Plan 2595 JK and east of transportation and utility corridor right of way on Plan 9010214, containing 3.41 hectares (8.43 acres) more or less, excepting thereout all mines and minerals;
9. Plan 5565 AH, Block 52, that portion of Lots 7 and 8 lying south of road Plan 2595 JK and west of the most easterly 160 feet in perpendicular width throughout of Lot 7 which



lie north-east of transportation and utility corridor right of way on Plan 9010214, containing 1.12 hectares (2.77 acres) more or less, excepting thereout all mines and minerals;

10. Plan Bowness Calgary 5565AH, that portion of Block “E” which lies to the south of the widening of the Trans-Canada Highway on Plan 3996JK and inside the north-west quarter of section 27, township 24, range 2, west of the 5th meridian, containing 45.3 hectares (112.04 acres) more or less, excepting thereout:

<u>Plan</u>	<u>Number</u>	<u>Hectares</u>	<u>Acres</u> (more or less)
Road	9211274	0.328	(0.81)
Road	9911774	1.764	(4.36)

excepting thereout all mines and minerals; and

11. Any other parcel of land acquired by CODA where the acquired parcel is contiguous to one of the parcels of land described in the preceding sections 1 through 10 of the Schedule or is contiguous to Canada Olympic Park.



