

ORDER NO 8244

File: S.F. No. 83

Before

The Local Authorities Board
for the Province of Alberta

In the matter of The Local
Authorities Board Act:

And in the matter of a petition
by Mrs. Marcelle Goudreau of
Beaumont, Alberta requesting
separation of a certain parcel of
land from the Village of Beau-
mont, Alberta.

Mrs Marcelle Goudreau of Beaumont, in the Province of Alberta,
made application to the Local Authorities Board petitioning for the
separation of:

“all that portion of the north-west quarter of section 26, town-
ship 50, range 24, west of the fourth meridian as described in
certificate of title 89-A-246”

The applicant represented generally that the village's assessment
and taxation of the farm buildings situate on its farm lands within the
village limits made its operation financially inequitable compared with
farming operations in the adjoining rural municipality due to excess
taxation arising from the assessment and taxation of these buildings.

The Village of Beaumont and the County of Leduc No. 25 submitted
that separation of the subject lands should not be granted but rather
recommended that the Board provide for exemption from assessment
and taxation of the farm improvements situated on a bona fide farm
property.

The board having reviewed the application together with all relevant
material is of the opinion that application for separation be refused
but concessions from improvement assessment and taxation on the farm
buildings be granted.

It is ordered therefore, as follows:

I That the application of Mrs Marcelle Goudreau of Beaumont,
Alberta petitioning for the separation of “all that portion of the north-
west quarter of section 26, township 50, range 24, west of the fourth
meridian contained within certificate of title No 89-A-246” from the
Village of Beaumont, in the Province of Alberta and its annexation to
the County of Leduc No 25, be and is hereby refused.

II That the assessor for the Village of Beaumont shall for taxation
purposes in the years 1976, 1977, 1978, 1979 and 1980, re-assess any
buildings which are at the effective date of this Order located on a
parcel of land retained in the village by this Order and which if they
were located on lands in the county would qualify as “farm buildings”
in the county pursuant to The Municipal Taxation Act, and such build-
ings shall be assessed as “farm buildings” provided that

- (a) if the said parcel of land or a part thereof is further subdivided
after January 1, 1976, clause II shall cease to have effect, and
- (b) if the village by resolution of council, or the owner or other
interested person, in writing establishes before the Board that
for good and sufficient reason the provisions of clause II shall
be varied or rescinded, application may be made to the Board
for an Order to implement such a change

III That the village shall tax the property described at clause I at the appropriate mill rates in effect in the village in the years 1976, 1977, 1978, 1979 and 1980.

IV That the effective date of this Order shall be the 1st day of January, 1976

Dated and signed at the City of Edmonton, in the Province of Alberta, this 24th day of October, 1975.

LOCAL AUTHORITIES BOARD
D. A. BANCROFT, Chairman.

Certified a true copy,
B. CLARK, Secretary
