

B I L L

1908.

An Act to provide a System of Taxation for the
Town of Daysland.

~~WHEREAS~~ a petition has been presented praying for certain relief in connection with the system of assessment for taxes in the Town of Daysland and the School District thereof, and it is expedient to grant the prayer of the said petition,

Therefore His Majesty, by and with the advice and consent of the Legislative Assembly of Alberta, enacts as follows:

1. Notwithstanding anything contained in ~~the~~ Municipal Ordinance or in the School Assessment Ordinance ~~and of the~~ the municipal and school taxes of the Town of Daysland and of the Daysland School District shall be levied upon:
 {1} Land, {2} businesses, {3} income, and {4} special franchise.
 (2) Every person (not otherwise liable to taxation shall pay an annual poll tax of \$2.00, to be collectable in the same manner as ~~other municipal taxes.~~
3. Land shall be assessed at its fair actual value exclusive of buildings, erections and improvements thereon. In estimating its value regard shall be had to its situation and the purpose for which it is used or if sold by the present owner it could and would probably be used in the next succeeding twelve months. In case the value at which any specified land has been assessed appears to be more or less than its true value the amount of the assessment shall nevertheless not be varied on appeal unless the difference be gross if the value at which it is assessed bears a fair and just proportion to the value at which lands in the immediate vicinity of the land in question are assessed.

(2) The mode of assessing business shall be as follows: The councillors shall fix a rate per square foot of the floor space (irrespective of partitions, elevators, stairways or other obstructions) of each building or part thereof used for business purposes and shall as far as they deem practicable classify the various businesses and may fix a different rate for each and in so doing may place a wholesale business in a class distinct from a retail business of otherwise the same class and may classify each building or part thereof according to the class of business carried on therein and may fix a different rate for different classes of business carried on under the same roof and for storehouses and warehouses or other like appurtenant building than that fixed for the principal building and may fix a different rate for different flats of buildings. Such rate shall not exceed \$5.00 per square foot except in the case of banks, loan companies or other financial institutions in which case such rate shall not exceed \$10.00 per square foot.

(3) The owner of a special franchise shall not be assessed in respect of business or income but in addition to an assessment on land shall be assessed for the actual cost of the plant and apparatus less a reasonable deduction for depreciation.

(4) No person who is assessed in respect of any business or special franchise shall be assessed in respect of the income derived therefrom and no person who is assessed in respect of any business or special franchise or of any income derived therefrom shall be liable to pay a license fee in respect of the same business or special franchise.

3. The occupant of any building liable to taxation under the preceding section shall be liable for the business tax aforesaid though he may also be the owner of the premises and liable as such owner ~~of the premises and liable~~ to taxation on the land.

4. The assessment made according to the plan embodied in this Act in the Town of Daysland for the year 1907 is hereby declared to be as valid and effectual as though the same had been made after the coming into force of this Act.

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