

Bill No. 67 of 1945.

A BILL TO AMEND THE SCHOOL TAXATION ACT.

NOTE.

Section 2 of the Bill strikes out section 3 of the Act which applied the provisions of Part I relating to districts collecting their own taxes to village districts, consolidated districts and districts empowered by the Minister to levy taxes. The new section 3 applies these provisions in future only to cases where the Minister empowers districts to collect their own taxes. Town, village and consolidated districts will in future be all requisitioning districts unless an Order in Council is passed pursuant to section 3. (See section 5 of this Bill.)

Section 3 of the Bill amends section 8 of the Act dealing with minimum taxes by striking out subsections (1) and (2) and substituting new ones. By subsection (1) a board may by resolution levy a minimum tax up to ten dollars for each dwelling on a parcel of land where the dwellings have separate entrances or for each apartment in an apartment block: summer cottages are exempted; also buildings exempted under *The Assessment Act*, such as farm buildings. These provisions are similar to those already in *The School Act* with reference to divisions. The other changes to section 8 are made necessary by the change in subsection (1).

The changes made in section 27 of the Act by section 4 of the Bill are made necessary by the other changes in the Act which make all districts requisitioning except those which have been empowered by the Minister to levy taxes.

Section 5 of the Bill enacts a new Part V. This Part formerly referred only to town districts and now refers to town, village and consolidated districts and provides the procedure for the districts requisitioning, etc. A district shall requisition each municipality within its bounds. Where formerly a town district requisitioned the town for its whole estimate, it will in future requisition the town and the rural municipality for their proportionate shares, according to assessments. The Minister is empowered to reduce the total assessments of farm lands for the purpose of apportioning the requisitions. It is provided by subsection (6) of the new section that arrears of taxes which have been levied by a district or town or city on property outside the limits of the city, town or village, shall be collected by the rural municipality and used in paying requisitions.

Section 6 repeals *The Tax and Rate Collection Act* which is no longer necessary in view of the provisions of this Bill.

Only section 3 of the Bill which deals with the minimum tax is to come into force on assent and the balance of the Bill on January 1st, 1946.

W. S. GRAY,
Legislative Counsel.

(This note does not form any part of the Bill but is offered in explanation of its provisions.)

BILL

No. 67 of 1945.

An Act to amend The School Taxation Act.

(Assented to _____, 1945.)

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

1. *The School Taxation Act*, being chapter 176 of the Revised Statutes of Alberta, 1942, is hereby amended as to Part I by striking out the heading "Taxation in Districts or Parts of Districts Which Levy Their Own Taxes", where the same occurs immediately before section 3 thereof, and by substituting therefor the following new heading: "Taxation in Districts Empowered by the Minister to Levy Their Own Taxes".

2. The said Act is further amended as to section 3 by striking out the same and by substituting therefor the following:

"**3.**—(1) Notwithstanding the provisions of sections 27 and 28 the Minister may by order empower any district to levy and collect taxes with respect to its whole area, and the provisions of this Part shall apply only to districts which have been so empowered.

"(2) In any case where an order is made under the authority of subsection (1), the Minister, with the approval of the Lieutenant Governor in Council, may make any regulations or provisions which may be necessary to enable the district to levy and collect taxes with respect to its whole area and such provisions and regulations shall, notwithstanding the provisions of any other Act, have the same force and effect as if they were contained in and made a part of this Act".

3. The said Act is further amended as to section 8 by striking out subsections (1) and (2) thereof and by substituting therefor the following:

"**8.**—(1) Subject to the approval of the Minister, any school board may by resolution,—

"(a) fix a minimum tax not exceeding ten dollars to be paid by the person or persons assessed upon the assessment and tax roll with respect to any parcel of land as defined in *The Assessment Act* upon which is situate a building used or intended to be used in whole or in part as a dwelling house, and where more than one such building used as a dwelling

house is situate on a parcel defined as aforesaid, the minimum tax to be levied against the parcel shall be on the basis of ten dollars or such lesser amount fixed by the resolution for each such building, and where a building used for more than one dwelling has separate entrances or an apartment block is situate upon a parcel defined as aforesaid, the minimum tax to be levied on the parcel shall be on the basis of ten dollars or such lesser amount fixed by the resolution for each dwelling having a separate entrance or for each apartment in an apartment block, as the case may be:

“Provided, however, that the minimum tax authorized by this section shall not apply with respect to summer cottages or with respect to other buildings or improvements which are exempt from assessment under the provisions of *The Assessment Act*;

“(b) fix a minimum tax of four dollars to be paid by any resident of the district whose name appears on the tax roll with respect to any parcel of land other than as mentioned in paragraph (a);

“(c) impose upon every resident of the district of the full age of twenty-one years who has resided therein for a period of one month or more during any calendar year, and is gainfully employed, and has not been assessed on the roll, an annual tax of four dollars for school purposes, whether he has resided in the district before the date of the completion of the roll or not; but in the case of the collection of the tax, the name of the resident so paying shall be added to the roll for the said calendar year.

“(2) Where any person has in any year become liable for payment of a school tax of at least four dollars in any city, town, municipal district or school district, he shall not be liable in that year to the tax imposed by paragraph (b) or paragraph (c) of subsection (1).”

4. The said Act is further amended as to section 27,—

(a) by striking out the words “the Minister may authorize the board to make a requisition”, where the same occur in clause (i) of paragraph (c) of subsection (3) thereof, and by substituting therefor the words “the board shall make a requisition”;

(b) by striking out paragraph (cc) of subsection (3) thereof.

5. The said Act is further amended as to Part V by striking out the same and by substituting therefor the following:

“PART V:

“TAXATION IN TOWN, VILLAGE AND CONSOLIDATED DISTRICTS.

“28.—(1) The board of each town, village and consolidated district shall prepare a detailed estimate of the prob-

able expenditure of the district for the current year which may include an additional amount to be approved by the Minister to be set aside as a reserve fund for future capital expenditure.

“(2) The board shall, before the first day of March in each year, or as soon as may be thereafter, where the district is entirely within one municipality, make a requisition upon the municipality for the portion of such estimate as is required to be raised by taxation.

“(3) The board shall, before the first day of March in each year or as soon as may be thereafter, where the district is partly within one municipality and partly within one or more other municipalities, obtain a certificate from the secretary of each municipality, whose duty it shall be to provide the same, showing the total assessed value of all lands, buildings, improvements and personal property liable to assessment and taxation in the part of the district which is within the municipality, and shall apportion accordingly that part of its estimate which is to be raised by taxation, and shall make a requisition upon each municipality for its portion.

“Provided that the total assessed value of farm lands situate within any district containing a city, town or village may for the purpose of apportioning the requisitions, be reduced by such fraction of the assessed value as may be approved or ordered by the Minister.

“(4) With respect to each requisition received by a municipality, the municipal authority shall have power and it shall be its duty to levy the amount of the requisition on the property and businesses situate within the municipality and within the district and which are liable to assessment and taxation, and for the purpose of making and enforcing such levy, shall have the same powers of levying and collecting as are conferred upon the municipal authority by the Act under which it is empowered to levy and collect taxes for municipal purposes.

“(5) Each municipal authority shall pay to the board the amount of its requisition by equal quarterly instalments on the fifteenth day of each of the months of March, June, September and December.

“(6) The arrears of taxes which may have been levied for school purposes by a school district or by a city or town, with respect to property or businesses lying outside the city, town or village, shall, when the provisions of this Part become applicable to any district, be transferred to the assessment roll and tax roll of the municipal authority within whose bounds the property or businesses with respect to which such taxes have been levied, lie, and shall be collected by such authority and used for the payment of the requisitions provided by this section.

“(7) For the purposes of this section, ‘municipality’ means a city, town, village, municipal district, improvement district or special area, and ‘municipal authority’ means the city council, town council, village council, the council of a

municipal district, the Minister of Municipal Affairs, or the Minister of Lands and Mines, as the case may be.”

6. *The Tax and Rate Collection Act*, being chapter 160 of the Revised Statutes of Alberta, 1942, is hereby repealed.

7. This Act shall come into force on the first day of January, 1946, except section 3, which shall come into force on the day upon which it is assented to.

No. 67.

FIRST SESSION
TENTH LEGISLATURE
9 GEORGE VI
1945

BILL

An Act to amend The School Taxation
Act.

Received and read the

First time.....

Second time

Third time.....

HON. MR. ANSLEY.

EDMONTON:
A. Shnitka, King's Printer
1945