

Bill No. 54 of 1946.

A BILL TO AMEND THE SCHOOL TAXATION ACT

NOTE.

This Bill amends subsection (3) of section 28 of the above Act, which subsection provides for the board of town, village and consolidated school districts obtaining a certificate from the secretary of each municipality which may be included in whole or in part in the school district, showing the total assessed value of all lands, buildings, improvements and personal property in the part of the district which is within the municipality, which certificate is for the purpose of estimating the requisition to be made upon different municipalities. The amendment eliminates the personal property from this certificate. This is thought advisable because some municipalities assess personal property and some do not.

The proviso which is amended by paragraph (b) of section 1 of the Bill authorizes the Minister to reduce the assessed value of farm lands situated within any district containing a city, town or village for the purpose of apportioning the requisitions. The purpose of the amendment is to give the Minister similar power to increase the total assessed value of farm lands for the same purpose.

The new subsection (6) of section 28 enacted by the Bill merely eliminates the reference to village districts as a village did not levy school taxes, that being a function of the school district.

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. 54 of 1946.

An Act to amend The School Taxation Act.

(Assented to _____, 1946).

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 section 28,—

- (a) by striking out the words “the total assessed value of all lands, buildings, improvements and personal property”, where the same occur in subsection (3) thereof, and by substituting therefor the words “the total assessed value of all lands, buildings and improvements”;
- (b) by adding immediately after the word “reduced”, where the same occurs in the proviso to subsection (3) thereof, the words “or increased”;
- (c) by striking out subsection (6) thereof and by substituting therefor the following:

“(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 or town, 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, and shall in all respects, including the imposition of penalties, be dealt with as though levied by such authority.”

2. This Act shall come into force on the day upon which it is assented to.

THIRD SESSION
TENTH LEGISLATURE
10 GEORGE VI
1946

BILL

An Act to amend The School Taxation
Act.

Received and read the

First time

Second time

Third time

HON. MR. ANSLEY.

EDMONTON:
A. Shnftka, King's Printer
1946