

Bill No. 64 of 1946.

A BILL TO AMEND THE MINERAL TAXATION ACT,
1945.

NOTE.

Section 11 of the Act amended by section 1 of the Bill provides for an appeal from assessment by service of a notice of appeal upon the Alberta Assessment Commission to whom the appeal goes. The amendment provides that the notice of appeal shall also be served on the Deputy Minister of Lands and Mines.

Section 2 of the Bill strikes out section 14 of the Act and enacts a new section 14. The new section provides that the tax rate may vary as to different minerals instead of there being a uniform rate; also the provision making a maximum rate of ten mills on the dollar has been struck out.

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. 64 of 1946.

An Act to amend The Mineral Taxation Act, 1945.

(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 Mineral Taxation Act, 1945*, being chapter 9 of the Statutes of Alberta, 1945, is hereby amended as to section 11 by adding immediately after the word "Commission", where the same occurs in the eighth line of subsection (1) thereof, the words "and the Deputy Minister".

2. The said Act is further amended as to section 14 by striking out the same and by substituting therefor the following:

"**14.** In each year upon delivery of the assessment roll, after appeal and revision, if any, the Deputy Minister shall proceed to levy a tax at such rate or rates on the dollar as the Lieutenant Governor in Council may from time to time direct upon the assessed value of all minerals in each producing area on the assessment roll as certified by the assessor or by the Commission, as the case may be, and the rates so prescribed may vary with respect to different minerals in any producing area."

3. 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 Mineral
Taxation Act, 1945.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. TANNER.

EDMONTON:
A. Shnitka, King's Printer
1946