

Bill No. 73 of 1946

A BILL TO AMEND THE ASSESSMENT ACT.

NOTE.

This Bill amends section 20 of the above Act by adding a new subsection (3). Section 20 gives authority to a council to pass a by-law imposing a business tax. The amendment defines fur farming as a business and so makes fur farming liable to a business tax if a by-law is passed.

Section 2 of the Bill amends section 21 by providing for the assessment and the basis of the assessment which is at an amount per animal, a maximum for each class of animal to be fixed by Order in Council. For the purpose of the assessment of land and improvements, fur farms are still classified as farm lands.

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. 73 of 1946.

An Act to amend The Assessment 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 Assessment Act*, being chapter 157 of the Revised Statutes of Alberta, 1942, is hereby amended as to section 20 by adding immediately at the end thereof the following new subsection:

“(3) In this section and in section 23, notwithstanding any other provisions of this Act, “business” includes fur farming.”

2. The said Act is further amended as to section 21 by adding immediately after paragraph (d) of subsection (2) thereof the following new paragraph:

“(e) for the assessment of the business of fur farming on the basis of the number and kind of fur bearing animals kept for the purpose of the business at an amount per animal not exceeding in respect of any animal an amount fixed by order of the Lieutenant Governor in Council.”

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 Assessment
Act.

Received and read the

First time.....

Second time.....

Third time.....

HON. MR. GERHART.

EDMONTON:
A. Shnitka, King's Printer
1946