

Bill No. 18 of 1947.

A BILL TO AMEND THE ASSESSMENT ACT

NOTE.

Section 1 of this Bill amends section 4 of the Act by striking out the words "The Beet Sugar Factory Act". This section declares that all property in the Province with certain exceptions is liable to assessment and taxation, subject to the provisions of certain Acts including *The Beet Sugar Factory Act*. The name of this Act is struck out of the section because the partial exemption from taxation for a period of ten years given to the Canadian Sugar Factories Limited at Picture Butte has now expired.

The amendment made by section 2 of the Bill to section 35 of the Act changes the time before which a person assessed in a municipal district must complain against an assessment from the 30th day of April to the 31st day of January, but this amendment only applies in cases where the assessment of the previous year is adopted for the current year as provided in section 17 of the Act.

Section 3 of the Bill strikes out section 37 of the Act and substitutes a new section. The section deals with the constitution of the court of revision for hearing assessment appeals. The section now in force provides that the council shall be the court of revision. This has been found to be impracticable in the enlarged municipal districts and the amendment proposes to limit the court of revision to five members in cases where the council consists of more than five. Where the council consists of five members or less, the council will still be the court of revision. The other subsections of the proposed section 37 are self-explanatory. Subsection (7) is new.

The purpose of the amendment to section 43 proposed by section 4 of the Bill is to make that section agree with the changes made by section 37 in the constitution of the Court of Revision.

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. 18 of 1947.

An Act to amend The Assessment Act.

(Assented to _____, 1947).

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 4 by striking out the words "The Beet Sugar Factory Act" where the same occur therein.

2. The said Act is further amended as to section 35,—

(a) by striking out the words "in a municipal district or", where the same occur in the first line of paragraph (c) of subsection (3) thereof, and by substituting therefor the words "in an";

(b) by adding immediately at the end of subsection (3) thereof the following new paragraph:

"(d) in a municipal district where the assessment for the previous year has been adopted for the current year pursuant to section 17 before the thirty-first day of January in the year in which the assessment is adopted."

3. The said Act is further amended as to section 37 by striking out the same and by substituting therefor the following:

"37.—(1) Complaints of which notice has been duly given in respect of any property, trade, business or profession situate or carried on in any municipality other than an improvement district shall be dealt with by the court of revision of the municipality, subject to appeal as is in this Act provided.

"(2) In any municipality which is a town or a municipal district having a council of more than five members, the court of revision shall consist of five members of the council appointed annually by the council, and in any municipality which is a village or a municipal district having a council of five members or less, the court of revision shall consist of the members of the council.

"(3) Where any municipality is under the control of an official administrator the said official administrator shall be the court of revision for that municipality and the provisions of subsection (4) shall not apply to him.

"(4) Three or more members of the court of revision shall constitute a quorum, and a majority of the members present may decide all questions before the court of revision, but no member shall sit upon the court of revision when an appeal is being heard respecting any property in which he is directly or indirectly interested.

"(5) Where a member of the court of revision is ineligible to sit pursuant to the provisions of subsection (4), and the court of revision consists of three members, two of such members shall constitute a quorum.

"(6) The secretary-treasurer shall be the clerk of the court of revision and shall record all the proceedings thereof.

"(7) The members of the court of revision of any municipality may be paid such remuneration and expenses as the council of the municipality may by by-law provide.

"(8) The council shall provide by resolution for the calling of a meeting of the court of revision for the purpose of hearing complaints upon a date which will allow the giving of the length of notice hereinafter provided for."

4. The said Act is further amended as to section 43 by striking out the words "council as a" where the same occur therein.

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

