A BILL TO AMEND THE MINERAL TAXATION ACT, 1947.

NOTE.

This Bill amends The Mineral Taxation Act, 1947, being chapter 10 of the Statutes of Alberta, 1947.

Section 2 is amended by striking out the references to the Department of Lands and Mines and the Minister of Lands and Mines, and substituting references to the Department of Mines and Minerals and the Minister of Mines and Minerals. The Department of Lands and Mines is being divided into two new Departments and this Act will now be administered by the Minister of Mines and Minerals.

Section 2, paragraph (f), which defines the term "mineral" is amended to exclude from the definition earth, gravel or sand which forms a portion of the surface of the land. The effect of this amendment is that the minerals excluded from the definition are not subject to the acreage tax on minerals imposed under section 4.

Section 4 is amended by striking out subsection (2).

Section 6 is struck out and a new section is substituted which replaces the provisions contained in section 4, subsection (2), and in section 6. The new section provides that where the name of more than one owner appears upon a certificate of title or when more than one certificate of title exists for defined or undefined interests in the same parcel of minerals, then all the owners shall be regarded as one owner for the purpose of taxation. The purpose of the amendment is to make it clear that where several persons have fractional interests in one parcel of minerals then all of such persons are to be regarded as one owner and the parcel is to be regarded as one parcel for purposes of taxation.

Section 11 is amended. This section requires the posting of the assessment roll in certain conspicuous places. The effect of the amendment is that the assessment roll will hereafter be posted in the Land Titles Office at Calgary rather than in the Provincial Land Agency at Calgary.

Section 23 is amended by striking out subsections (1d)and (1e) and by substituting two new subsections. The section presently provides that when the Deputy Minister sends a notice to the owner that his mineral title may be cancelled, the Registrar of Land Titles is required to advise every registered caveator, mortgagee, lienholder or other registered incumbrancee appearing on the title. The addresses of the incumbrancees as shown in the Land Titles Office are generally not adequate and the majority of the notices are returned by the post office undelivered. In lieu of the notice mailed by the Registrar the new subsections provide for warning being given by advertising in one issue of *The Alberta Gazette*. The form of the warning is set out in a new Form B which is added in the Schedule to the Act.

Section 23, subsection (1e), provides that if all taxes and penalties are paid within a year from the date of mailing the registered notice to the owner, the Registrar will discharge the tax arrears notification affecting the land in respect of which the taxes are paid.

Section 26 is struck out as it provides that lands vested in His Majesty will become provincial lands within the meaning of *The Provincial Lands Act*. This section is now inapplicable as *The Provincial Lands Act* is being repealed.

This Bill comes into force on the first day of April, 1949, which is the date upon which division of the Department of Lands and Mines into two new Departments becomes effective.

> KENNETH A. MCKENZIE, Acting Legislative Counsel.

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

BILL

No. 64 of 1949.

An Act to amend The Mineral Taxation Act, 1947.

(Assented to , 1949.)

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, 1947, being chapter 10 of the Statutes of Alberta, 1947, is hereby amended as to section 2,—

- (a) by striking out the words "Lands and Mines", wherever they occur in paragraphs (d), (e) and (g), and by substituting the words "Mines and Minerals";
- (b) by adding immediately at the end of paragraph (f) the words "but does not include earth, gravel and sand which form a portion of the surface of the land".

2. The said Act is further amended as to section 4 by striking out subsection (2).

3. The said Act is further amended by striking out section 6 and by substituting the following:

"6. Where the name of more than one owner appears upon a certificate of title, or when more than one certificate of title exists for defined or undefined interests in the same parcel of mineral or minerals, then all such owners shall be regarded as one owner for the purpose of taxation.".

4. The said Act is further amended as to section 11 by striking out the words "Provincial Land Agency" where they occur therein, and by substituting the words "Land Titles Office".

5. The said Act is further amended as to section 23 by striking out subsections (1d) and (1e) and by substituting the following:

"(1d) The Deputy Minister, within six months of mailing a notice to an owner pursuant to subsection (1), shall cause to be published a 'Warning of Impending Cancellation of Title to Minerals' in accordance with the following requirements:

- "(a) The Warning of Impending Cancellation of Title to Minerals shall be published in one issue of *The Al*berta Gazette;
- "(b) The said warning may be in Form B in the Schedule and it shall contain the number of the certificate of title in which the mineral or minerals is contained, the name of the registered owner to whom the warning was sent, the address of the registered owner to which the warning was sent, the description of the land to which the warning referred and the date after which the title may be cancelled if taxes and penalties remain unpaid.

"(1e) If all taxes and penalties due under this Act, together with a fee of three dollars for each certificate of title affected, are paid to the Deputy Minister by or on behalf of the owner within one year from the date of the mailing of the registered notice under subsection (1), the Deputy Minister shall remit the fee of three dollars for each certificate of title affected to the Registrar of the proper Land Titles Office, and shall instruct him to discharge the tax arrears notification in respect of each such certificate of title, and the Registrar shall do so forthwith and shall make a memorandum thereof upon each such certificate of title.".

6. The said Act is further amended by striking out section **26**.

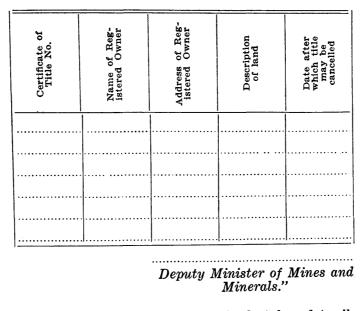
7. The said Act is further amended as to the Schedule,—

- (a) by striking out the words "Minister of Lands and Mines" where they occur in Form A, and by substituting the words "Minister of Mines and Minerals";
- (b) by striking out the words "Deputy Minister of Lands and Mines" where they occur in Form A, and by substituting the words "Deputy Minister of Mines and Minerals";
- (c) by adding immediately after Form A the following new Form:

"FORM B.

"WARNING OF IMPENDING CANCELLATION OF TITLE TO MINERALS.

sented by the Minister of Mines and Minerals free and clear of all incumbrances.



8. This Act shall come into force on the first day of April, 1949.

No. 64

FIRST SESSION

ELEVENTH LEGISLATURE

13 GEORGE VI

1949

BILL

An Act to amend The Mineral Taxation Act, 1947

Received and read the
First time
Second time
Third time
Hon. Mr. TANNER.