Bill No. 71 of 1950.

A BILL TO AMEND THE SCHOOL TAXATION ACT.

NOTE.

This Bill amends *The School Taxation Act*, being chapter 176 of the Revised Statutes of Alberta, 1942.

Section 28(3) of the Act is amended. As a result of the revision of assessments which is being carried out under The Assessment Act in municipalities throughout the Province and which is at present incomplete, property in some municipalities is assessed on a different index of value from that used in municipalities which have not been re-assessed. As the assessment is the basis for school requisitions, the Director of Assessments is being empowered to vary the amount of the total assessed value which the municipality is required to report to the board, for the purpose of equitably apportioning the requisitions which will be made upon municipalities within the district. Accordingly The School Taxation Act is amended to provide that the certificate from the municipality shall show the total assessed value of lands, buildings and improvements, or such amount in lieu thereof as may be determined by the Director of Assessments.

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. 71 of 1950.

An Act to amend The School Taxation Act.

(Assented to

, 1950.)

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 by striking out all of subsection (3) except the provisoes thereto, and by substituting the following:
- "(3) Before the first day of March in each year, or as soon as possible thereafter, where the district is partly within two or more municipalities, the board shall obtain a certificate from the secretary of each municipality, whose duty it shall be to provide the same, showing,—
 - "(a) the total assessed value of all lands, buildings and improvements or such amount in lieu thereof as may be determined by the Director of Assessments under the provisions of subsection (2) of section 7 of The Assessment Act; and
- "(b) the total assessed value of all personal property; which was liable to assessment and taxation as of the thirty-first day of December of the preceding year in the part of the district which is within the municipality, and the board shall apportion that part of its estimate which is to be raised by taxation in proportion to the total assessed values shown in the certificates received, and shall make a requisition upon each municipality for its proportionate part:".
- 2. This Act shall come into force on the day upon which it is assented to and upon so coming into force shall be deemed to have been in force at all times on and after the thirty-first day of December, 1949.

THIRD SESSION **ELEVENTH LEGISLATURE** 14 GEORGE VI 1950 **BILL** An Act to amend The School Taxation Act. Received and read the First time Second time Third time

HON. MR. CASEY.