

Bill No. 50 of 1951.

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.

The definition of "minerals" in section 2 is amended slightly to conform to the provisions of *The Sand and Gravel Act*.

Section 4 of the Act provides for a tax on mineral rights throughout the Province and in subsection (3) exempts minerals the working of which is prohibited by *The Urban Mining Operations Act* and minerals under the right-of-way of a railway. This subsection has been rewritten. As only the working of coal is restricted now by *The Urban Mining Operations Act*, the amended subsection refers only to coal, and also the reference to right-of-way is omitted. Subsection (2) of section 4 was repealed in 1949 and now subsection (3) moves up and becomes subsection (2).

Section 8 provides for the taxation of the principal mineral in a producing area and refers to section 4. It was felt that it was not clear in the reference whether both the taxing part and the exemption part of section 4 were included in the reference. In the amendment the reference is changed to refer only to the taxing part of section 4, and a new subsection is added to section 8 to provide for an exemption allowed in the case of coal the working of which is prohibited by *The Urban Mining Operations Act*.

Section 9 of the Act provides varying methods for assessing the value of a principal mineral in a producing area where there is a well or mine and where there is not. Subsection (6) contained special provisions applicable where the principal mineral is produced for the first time during the first four months of the year, and this subsection is deleted.

Sections 10 and 15 refer to the certification of the assessment roll by the assessor. These references are amended so that it will be by the Chief Assessor that the assessment roll is certified.

Section 23 of the Act authorizes the filing of a notification against the title to minerals where the taxes are in arrears and the subsequent taking of title if the taxes are not paid. Subsection (2) is amended similarly to the present provision in subsection (1e), to make it clear that the land titles fee for registering a discharge of the tax arrears

notification must be paid in addition to the arrears of taxes where payment of taxes is made after the notification is placed on the title and before the mineral title is cancelled. A new subsection (3) is added also to provide that where minerals vest in His Majesty the installations and fixtures including casing that may have been put in to work the minerals will also vest in the Crown.

This Bill comes into force upon assent but the new subsection (3) of section 23 will date back to the 31st of March, 1947.

KENNETH A. MCKENZIE,
Legislative Counsel.

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

BILL

No. 50 of 1951.

An Act to amend The Mineral Taxation Act, 1947.

(Assented to _____, 1951.)

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.

2. Section 2, clause (f) is amended by striking out the words "but does not include earth, gravel and sand which form a portion of the surface of the land" and by substituting the words "but does not include sand and gravel that belongs to the owner of the surface of land under *The Sand and Gravel Act*". Section 2
amended

3. Section 4 is amended by striking out subsection (3) and by substituting the following: Section 4
amended

"(2) No tax shall be payable under this section with respect to any coal, the mining or working of which is prohibited by the provisions of *The Urban Mining Operations Act*."

4. Section 8 is amended,— Section 8
amended

- (a) by renumbering the section as subsection (1);
- (b) by adding immediately after the word and figure "section (4)", where they occur in subsection (1), the word and figure ", subsection (1)";
- (c) by adding immediately after subsection (1) the following new subsection:

"(2) No tax shall be assessed and levied on coal, the mining or working of which is prohibited by the provisions of *The Urban Mining Operations Act*."

5. Section 9 is amended by striking out subsection (6). Section 9
amended

6. Sections 10 and 15 are amended by striking out the word "assessor", wherever it occurs and by substituting the words "Chief Assessor". Sections 10
and 15
amended

7. Section 23 is amended,— Section 23
amended

- (a) by adding immediately after the words "mineral or minerals", where they first occur in subsection (2), the words "and the fee of three dollars for each certificate of title affected";

(b) by adding immediately after subsection (2) the following new subsection:

Casing,
installations
and fixtures
vest in His
Majesty

“(3) When any mineral or minerals, for which any prospecting, exploring, drilling or mining operations have at any time been conducted, are vested in His Majesty pursuant to subsection (2), all installations and fixtures including casing placed within, upon or under the tract in connection with such operations, and being there when the mineral or minerals are vested in His Majesty, shall also vest in His Majesty free and clear of all incumbrances and become the property of His Majesty in the right of the Province as represented by the Minister irrespective of whether such casing, installations or fixtures may be the property of the owner of the mineral or minerals and irrespective of whether any notice has been delivered or sent to any person owning or having any interest in the casing, installations or fixtures.”.

Coming
into force

8. This Act shall come into force on the day upon which it is assented to and upon so coming into force clause (b) of section 6 shall be deemed to have been in force at all times on and after the thirty-first day of March, 1947.

No. 50.

FOURTH SESSION
ELEVENTH LEGISLATURE

15 GEORGE VI

1951

BILL

An Act to amend The Mineral
Taxation Act, 1947.

Received and read the

First time

Second time

Third time

HON. MR. TANNER.
