#### Bill No. 117 of 1951.

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, subsection (3), clause (b) is amended. The clause is amended to provide that the certificate of assessed value of property within the municipality shall show the total assessed value of all personal property other than stock-in-trade. The effect of the amendment is to exclude from the certificate of assessed value given by the secretary of the municipality "stock-in-trade".

Section 28a is struck out and a new section is substituted. This is the section which deals with an appeal by a municipality from a requisition by a school district. Under the new section the appeal will go to the Board of Public Utility Commissioners rather than to a commissioner to be appointed by the Lieutenant Governor in Council. No appeal can be taken by a municipality unless the requisition received by the municipality exceeds twenty per cent of the total sum requisitioned by the district upon all municipalities to which requisitions are submitted.

The new procedure of appealing to the Board of Public Utility Commissioners is effective from the 1st of January, 1951, so it is applicable to the current year. The exclusion of stock-in-trade from the certificate of assessment does not come into force until the 1st of July, 1951, so it will not be applicable until next year.

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. 117 of 1951.

An Act to amend The School Taxation Act.

(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 School Taxation Act, being chapter 176 of the Revised Statutes of Alberta, 1942, is hereby amended.

Section 28 amended 2. Section 28, subsection (3), clause (b) is amended by adding immediately after the words "personal property" the words ", other than stock-in-trade".

Section 28a amended

3. Section 28a is struck out and the following is substituted:

Application for examination of estimates

- "28a. (1) The council of a municipality, or the Minister of Municipal Affairs in the case of an improvement district or special area, within thirty days of the receipt of the requisition upon it by a district, may apply to the Board of Public Utility Commissioners for an examination of the estimates of the district for the current year.
- "(2) The district, forthwith upon request, shall supply to a municipality to which it submits a requisition a copy of its estimates.
- "(3) No application may be made by a council or by the Minister unless the requisition received by the municipality exceeds twenty per cent of the total sum requisitioned by the district upon all the municipalities to which requisitions are submitted.
- "(4) The application shall be accompanied by a statement setting forth the respects in which, in the opinion of the municipality, the estimates of the district are excessive.

Approval or reduction of estimates

- "(5) The Board of Public Utility Commissioners, after due investigation, and the hearing of representations from the district and from the municipality, and from other municipalities included wholly or in part in the district if they desire to make representations, may,—
  - "(a) approve the estimates and requisitions; or
  - "(b) direct that the requisitions upon the various municipalities shall each be reduced by a percentage which it shall determine, and that the estimates be revised accordingly.

- "(6) The Board of Public Utility Commissioners may require to be produced and may examine such records and documents as it may deem pertinent to the examination.
- "(7) The Board of Public Utility Commissioners shall No appeal notify the district and the municipalities of its decision of Board which shall be binding on all parties affected and there shall be no appeal therefrom.".

4. This Act shall come into force on the first day of July, Coming into force 1951, except for section 3 which shall be deemed to have been in force at all times on and after the first day of January, 1951.

### FOURTH SESSION

### **ELEVENTH LEGISLATURE**

15 GEORGE VI

1951

# **BILL**

An Act an amend The School Taxation Act.

Received and read the

First time

Second time

Third time

Hon. Mr. Casey.