

Bill No. 52 of 1952.

A BILL TO AMEND THE ASSESSMENT ACT

NOTE.

This Bill amends *The Assessment Act*, being chapter 157 of the Revised Statutes of Alberta, 1942.

Sections 2, 3, 5 and 7 are amended to refer to *The School Act, 1952*, instead of the former reference to Acts which are repealed by *The School Act, 1952*.

Section 4, subsection (2) is amended. The effect of this amendment is that all property in towns and villages benefited by such improvements as water, sewer, paving improvements are liable to assessment and taxation, notwithstanding the exemptions of property from assessment and taxation set out in subsection (1) of section 4.

Section 8, subsection (6) is amended. This amendment has the effect of making personal property, other than stock-in-trade, liable to assessment after the personal property has been situate more than thirty days in any year in the municipality or collecting school district. Under the old provision the property by being withdrawn from the municipality or district before the property had been there thirty consecutive days could be exempted from assessment by the municipality or district irrespective of the fact that the property might actually be in the municipality or district for a greater period than thirty days in the year.

Section 23 is amended. The effect of the amendment is to require a person who is the owner or in possession, control or management of property that may be liable to assessment and taxation to give the assessor such information as the assessor may request of him. This will enable the assessor to determine more readily whether such property is assessable or not.

Section 35, subsection (1) is amended. The effect of this amendment is to permit a complainant against a percentage levy to get his case before the court of revision which he must do before he can get to the assessment commission.

This Bill comes into force upon assent with the exception of the sections affected by *The School Act, 1952*, which come into force on the 1st day of July, 1952, the date on which *The School Act, 1952*, comes into force.

J. W. RYAN,
Acting Legislative Counsel.

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

BILL

No. 52 of 1952.

An Act to amend The Assessment Act.

(Assented to _____, 1952.)

HER 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.

Section 2
amended

2. Section 2 is amended,—

- (a) by striking out the words and figures “Part XVII of *The School Act*”, where they occur in clause (t), and by substituting the words and figures “Part I of *The School Act, 1952*”;
- (b) by striking out the words and figures “*The School Act, 1951*”, where they occur in clause (tt), and by substituting the words and figures “*The School Act, 1952*”.

Section 3
amended

3. Section 3, subsection (1) is amended by striking out the words “*The School Taxation Act*,” and by substituting the words “*The School Act, 1952*,”.

Section 5
amended

4. Section 5 is amended by striking out subsection (2) and by substituting the following:

“(2) Notwithstanding subsection (1), all lands affected by that subsection shall, in the case of a town or village, nevertheless be liable to assessment and taxation for local improvements and for frontage tax.”.

Section 7
amended

5. Section 7, subsection (1a) is amended by striking out the words and figures “under section 289 of *The School Act* or section 28 of *The School Taxation Act*, as the case may be,” and by substituting the words and figures “as provided by *The School Act, 1952*,”.

Section 8
amended

6. Section 8, subsection (6) is amended by striking out the words “a period of not less” and by substituting the word “more”.

Section 23
amended

7. Section 23 is amended by striking out the words “which is” wherever they occur and by substituting the words “that may be”.

8. Section 26, subsection (2) is amended by striking out the words "*The School Act* and *The School Taxation Act*" and by substituting the words and figures "*The School Act, 1952*". Section 26 amended

9. Section 35, subsection (1) is amended by adding immediately after clause (d) the following new clause: Section 35 amended

"(e) a percentage levy, specified in a by-law passed pursuant to subsection (7) of section 21, alleged to be too high or too low."

10. This Act shall come into force on the day upon which it is assented to except for sections 2, 3, 5 and 7 which shall come into force on the first day of July, 1952. Coming into force

No. 52.

FIFTH SESSION
ELEVENTH LEGISLATURE

1 Elizabeth II

1952

BILL

An Act to amend The Assessment
Act.

Received and read the

First time

Second time.....

Third time.....

HON. MR. GERHART.
